

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: Valmeyer Fire Protection District

Unit Code: 067/040/06

County: MONROE

Fiscal Year End:

4/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$132,522

Equalized Assessed Valuation:

\$29,083,475

Population:

900

Employees:

Full Time:

Part Time:

Salaries Paid:

\$

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$27,638	\$128,165	\$70,886
Per Capita Beginning Fund Balance:	\$31	\$64	\$33
Revenue Collected During FY 07:	\$88,264	\$161,170	\$109,652
Expenditures During FY 07:	\$107,902	\$167,158	\$103,365
Per Capita Revenue:	\$98	\$83	\$55
Per Capita Expenditures:	\$120	\$84	\$51
Revenues over (under) Expenditures:	-\$19,638	-\$5,987	\$4,536
Ratio of Fund Balance to Expenditures:	7.27%	141.86%	67.55%
Ending Fund Balance for FY 07:	\$7,842	\$132,194	\$74,213
Per Capita Ending Fund Balance:	\$9	\$67	\$35

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$4,326	\$
Total Unreserved Funds:	\$	\$51,481	\$

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$10,589	\$7,575	\$
Total Unrestricted Net Assets:	\$7,842	\$48,587	\$



## FISCAL YEAR 2007

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	<b>\$117,688</b>	\$99,639	\$12,038
Per Capita Debt:	<b>\$131</b>	\$44	\$5
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$612	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$	\$
Revenue Collected During FY 07:	\$	\$963	\$
Expenditures During FY 07:	\$	\$893	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$70	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.21%	0.00%
Ending Retained Earnings for FY 07:	\$	\$703	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Varna Fire Protection District**

Unit Code: **059/040/06**

County: **MARSHALL**

Fiscal Year End:

**6/30/2007**

Accounting Method:

**Cash With Assets**

Appropriation or Budget:

**\$853,000**

Equalized Assessed Valuation:

**\$36,116,233**

Population:

**400**

Employees:

Full Time:

Part Time:

Salaries Paid:

**\$**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	<b>\$174,042</b>	<b>\$128,165</b>	<b>\$70,886</b>
Per Capita Beginning Fund Balance:	<b>\$435</b>	<b>\$64</b>	<b>\$33</b>
Revenue Collected During FY 07:	<b>\$266,308</b>	<b>\$161,170</b>	<b>\$109,652</b>
Expenditures During FY 07:	<b>\$364,732</b>	<b>\$167,158</b>	<b>\$103,365</b>
Per Capita Revenue:	<b>\$666</b>	<b>\$83</b>	<b>\$55</b>
Per Capita Expenditures:	<b>\$912</b>	<b>\$84</b>	<b>\$51</b>
Revenues over (under) Expenditures:	<b>-\$98,424</b>	<b>-\$5,987</b>	<b>\$4,536</b>
Ratio of Fund Balance to Expenditures:	<b>35.61%</b>	<b>141.86%</b>	<b>67.55%</b>
Ending Fund Balance for FY 07:	<b>\$129,888</b>	<b>\$132,194</b>	<b>\$74,213</b>
Per Capita Ending Fund Balance:	<b>\$325</b>	<b>\$67</b>	<b>\$35</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$4,326</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$129,888</b>	<b>\$51,481</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$7,575</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$48,587</b>	<b>\$</b>

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	<b>\$312,112</b>	\$99,639	\$12,038
Per Capita Debt:	<b>\$780</b>	\$44	\$5
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$612	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$	\$
Revenue Collected During FY 07:	\$	\$963	\$
Expenditures During FY 07:	\$	\$893	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$70	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.21%	0.00%
Ending Retained Earnings for FY 07:	\$	\$703	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: Vermont Fire Protection District

Unit Code: 029/140/06 County: FULTON

Fiscal Year End: 4/30/2007

Accounting Method: Cash

Appropriation or Budget: \$135,398

Equalized Assessed Valuation: \$6,250,142

Population: 1,000

Employees:

Full Time:

Part Time: 24

Salaries Paid: \$4,992

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$94,298	\$128,165	\$70,886
Per Capita Beginning Fund Balance:	\$94	\$64	\$33
Revenue Collected During FY 07:	\$43,665	\$161,170	\$109,652
Expenditures During FY 07:	\$22,203	\$167,158	\$103,365
Per Capita Revenue:	\$44	\$83	\$55
Per Capita Expenditures:	\$22	\$84	\$51
Revenues over (under) Expenditures:	\$21,462	-\$5,987	\$4,536
Ratio of Fund Balance to Expenditures:	521.37%	141.86%	67.55%
Ending Fund Balance for FY 07:	\$115,760	\$132,194	\$74,213
Per Capita Ending Fund Balance:	\$116	\$67	\$35

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$4,326	\$
Total Unreserved Funds:	\$	\$51,481	\$

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$7,575	\$
Total Unrestricted Net Assets:	\$	\$48,587	\$

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$99,639	\$12,038
Per Capita Debt:	\$	\$44	\$5
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$612	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$	\$
Revenue Collected During FY 07:	\$	\$963	\$
Expenditures During FY 07:	\$	\$893	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$70	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.21%	0.00%
Ending Retained Earnings for FY 07:	\$	\$703	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Verona-Kinsman Fire Protection District**

Unit Code: **032/060/06** County: **GRUNDY**

Fiscal Year End: **4/30/2007**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$63,910**

Equalized Assessed Valuation: **\$19,126,953**

Population: **500**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	<b>\$10,173</b>	<b>\$128,165</b>	<b>\$70,886</b>
Per Capita Beginning Fund Balance:	<b>\$20</b>	<b>\$64</b>	<b>\$33</b>
Revenue Collected During FY 07:	<b>\$66,434</b>	<b>\$161,170</b>	<b>\$109,652</b>
Expenditures During FY 07:	<b>\$40,235</b>	<b>\$167,158</b>	<b>\$103,365</b>
Per Capita Revenue:	<b>\$133</b>	<b>\$83</b>	<b>\$55</b>
Per Capita Expenditures:	<b>\$80</b>	<b>\$84</b>	<b>\$51</b>
Revenues over (under) Expenditures:	<b>\$26,199</b>	<b>-\$5,987</b>	<b>\$4,536</b>
Ratio of Fund Balance to Expenditures:	<b>90.40%</b>	<b>141.86%</b>	<b>67.55%</b>
Ending Fund Balance for FY 07:	<b>\$36,372</b>	<b>\$132,194</b>	<b>\$74,213</b>
Per Capita Ending Fund Balance:	<b>\$73</b>	<b>\$67</b>	<b>\$35</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$4,326</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$51,481</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$7,575</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$36,372</b>	<b>\$48,587</b>	<b>\$</b>



## FISCAL YEAR 2007

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	<b>\$27,752</b>	<b>\$99,639</b>	<b>\$12,038</b>
Per Capita Debt:	<b>\$56</b>	<b>\$44</b>	<b>\$5</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.05%</b>	<b>0.00%</b>

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	<b>\$</b>	<b>\$612</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 07:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Revenue Collected During FY 07:	<b>\$</b>	<b>\$963</b>	<b>\$</b>
Expenditures During FY 07:	<b>\$</b>	<b>\$893</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>\$70</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>1.21%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 07:	<b>\$</b>	<b>\$703</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$</b>	<b>\$</b>

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: Versailles Fire Protection District

Unit Code: 005/010/06 County: BROWN

Fiscal Year End: 4/30/2007

Accounting Method: Cash

Appropriation or Budget: \$71,320

Equalized Assessed Valuation: \$6,913,750

Population: 1,000

Employees:

Full Time:

Part Time:

Salaries Paid: \$

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$22,666	\$128,165	\$70,886
Per Capita Beginning Fund Balance:	\$23	\$64	\$33
Revenue Collected During FY 07:	\$17,229	\$161,170	\$109,652
Expenditures During FY 07:	\$18,064	\$167,158	\$103,365
Per Capita Revenue:	\$17	\$83	\$55
Per Capita Expenditures:	\$18	\$84	\$51
Revenues over (under) Expenditures:	-\$835	-\$5,987	\$4,536
Ratio of Fund Balance to Expenditures:	120.85%	141.86%	67.55%
Ending Fund Balance for FY 07:	\$21,831	\$132,194	\$74,213
Per Capita Ending Fund Balance:	\$22	\$67	\$35

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$4,326	\$
Total Unreserved Funds:	\$	\$51,481	\$

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$7,575	\$
Total Unrestricted Net Assets:	\$	\$48,587	\$

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$99,639	\$12,038
Per Capita Debt:	\$	\$44	\$5
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$612	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$	\$
Revenue Collected During FY 07:	\$	\$963	\$
Expenditures During FY 07:	\$	\$893	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$70	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.21%	0.00%
Ending Retained Earnings for FY 07:	\$	\$703	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Victoria-Copely Fire Protection District**

Unit Code: **048/120/06** County: **KNOX**

Fiscal Year End: **12/31/2007**

Accounting Method: **Cash**

Appropriation or Budget: **\$49,482**

Equalized Assessed Valuation: **\$13,007,067**

Population: **835**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	<b>\$50,851</b>	<b>\$128,165</b>	<b>\$70,886</b>
Per Capita Beginning Fund Balance:	<b>\$61</b>	<b>\$64</b>	<b>\$33</b>
Revenue Collected During FY 07:	<b>\$55,874</b>	<b>\$161,170</b>	<b>\$109,652</b>
Expenditures During FY 07:	<b>\$33,207</b>	<b>\$167,158</b>	<b>\$103,365</b>
Per Capita Revenue:	<b>\$67</b>	<b>\$83</b>	<b>\$55</b>
Per Capita Expenditures:	<b>\$40</b>	<b>\$84</b>	<b>\$51</b>
Revenues over (under) Expenditures:	<b>\$22,667</b>	<b>-\$5,987</b>	<b>\$4,536</b>
Ratio of Fund Balance to Expenditures:	<b>220.79%</b>	<b>141.86%</b>	<b>67.55%</b>
Ending Fund Balance for FY 07:	<b>\$73,317</b>	<b>\$132,194</b>	<b>\$74,213</b>
Per Capita Ending Fund Balance:	<b>\$88</b>	<b>\$67</b>	<b>\$35</b>

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	<b>\$</b>	<b>\$4,326</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$73,317</b>	<b>\$51,481</b>	<b>\$</b>

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	<b>\$</b>	<b>\$7,575</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$48,587</b>	<b>\$</b>

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	<b>\$91,664</b>	\$99,639	\$12,038
Per Capita Debt:	<b>\$110</b>	\$44	\$5
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$612	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$	\$
Revenue Collected During FY 07:	\$	\$963	\$
Expenditures During FY 07:	\$	\$893	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$70	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.21%	0.00%
Ending Retained Earnings for FY 07:	\$	\$703	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: Villa Hills Fire Protection District

Unit Code: 088/220/06 County: ST. CLAIR

Fiscal Year End: 5/31/2007

Accounting Method: Cash

Appropriation or Budget: \$149,200

Equalized Assessed Valuation: \$32,844,431

Population: 10,000

Employees:

Full Time:

Part Time:

Salaries Paid: \$

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$76,910	\$128,165	\$70,886
Per Capita Beginning Fund Balance:	\$8	\$64	\$33
Revenue Collected During FY 07:	\$107,761	\$161,170	\$109,652
Expenditures During FY 07:	\$123,216	\$167,158	\$103,365
Per Capita Revenue:	\$11	\$83	\$55
Per Capita Expenditures:	\$12	\$84	\$51
Revenues over (under) Expenditures:	-\$15,455	-\$5,987	\$4,536
Ratio of Fund Balance to Expenditures:	49.88%	141.86%	67.55%
Ending Fund Balance for FY 07:	\$61,455	\$132,194	\$74,213
Per Capita Ending Fund Balance:	\$6	\$67	\$35

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$4,326	\$
Total Unreserved Funds:	\$	\$51,481	\$

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$2,324	\$7,575	\$
Total Unrestricted Net Assets:	\$59,131	\$48,587	\$

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$99,639	\$12,038
Per Capita Debt:	\$	\$44	\$5
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$612	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$	\$
Revenue Collected During FY 07:	\$	\$963	\$
Expenditures During FY 07:	\$	\$893	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$70	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.21%	0.00%
Ending Retained Earnings for FY 07:	\$	\$703	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Virden Fire Protection District**

Unit Code: **056/030/06**

County: **MACOUPIN**

Fiscal Year End:

**5/31/2007**

Accounting Method:

**Cash**

Appropriation or Budget:

**\$148,250**

Equalized Assessed Valuation:

**\$55,482,590**

Population:

**3,472**

Employees:

Full Time:

Part Time:

**29**

Salaries Paid:

**\$16,290**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	<b>\$580,704</b>	<b>\$128,165</b>	<b>\$70,886</b>
Per Capita Beginning Fund Balance:	<b>\$167</b>	<b>\$64</b>	<b>\$33</b>
Revenue Collected During FY 07:	<b>\$244,534</b>	<b>\$161,170</b>	<b>\$109,652</b>
Expenditures During FY 07:	<b>\$142,803</b>	<b>\$167,158</b>	<b>\$103,365</b>
Per Capita Revenue:	<b>\$70</b>	<b>\$83</b>	<b>\$55</b>
Per Capita Expenditures:	<b>\$41</b>	<b>\$84</b>	<b>\$51</b>
Revenues over (under) Expenditures:	<b>\$101,731</b>	<b>-\$5,987</b>	<b>\$4,536</b>
Ratio of Fund Balance to Expenditures:	<b>477.89%</b>	<b>141.86%</b>	<b>67.55%</b>
Ending Fund Balance for FY 07:	<b>\$682,435</b>	<b>\$132,194</b>	<b>\$74,213</b>
Per Capita Ending Fund Balance:	<b>\$197</b>	<b>\$67</b>	<b>\$35</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$4,326</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$682,436</b>	<b>\$51,481</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$7,575</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$48,587</b>	<b>\$</b>



## FISCAL YEAR 2007

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	<b>\$22,274</b>	<b>\$99,639</b>	<b>\$12,038</b>
Per Capita Debt:	<b>\$6</b>	<b>\$44</b>	<b>\$5</b>
General Obligation Debt over EAV:	<b>0.04%</b>	<b>0.05%</b>	<b>0.00%</b>

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	<b>\$</b>	<b>\$612</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 07:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Revenue Collected During FY 07:	<b>\$</b>	<b>\$963</b>	<b>\$</b>
Expenditures During FY 07:	<b>\$</b>	<b>\$893</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>\$70</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>1.21%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 07:	<b>\$</b>	<b>\$703</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$</b>	<b>\$</b>

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Wabash Fire Protection District**

Unit Code: **015/070/06**

County: **COLES**

Fiscal Year End:

**5/31/2007**

Accounting Method:

**Cash**

Appropriation or Budget:

**\$72,074**

Equalized Assessed Valuation:

**\$27,306,661**

Population:

**3,256**

Employees:

Full Time:

Part Time:

Salaries Paid:

**\$**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	<b>\$60,731</b>	<b>\$128,165</b>	<b>\$70,886</b>
Per Capita Beginning Fund Balance:	<b>\$19</b>	<b>\$64</b>	<b>\$33</b>
Revenue Collected During FY 07:	<b>\$63,584</b>	<b>\$161,170</b>	<b>\$109,652</b>
Expenditures During FY 07:	<b>\$48,380</b>	<b>\$167,158</b>	<b>\$103,365</b>
Per Capita Revenue:	<b>\$20</b>	<b>\$83</b>	<b>\$55</b>
Per Capita Expenditures:	<b>\$15</b>	<b>\$84</b>	<b>\$51</b>
Revenues over (under) Expenditures:	<b>\$15,204</b>	<b>-\$5,987</b>	<b>\$4,536</b>
Ratio of Fund Balance to Expenditures:	<b>156.96%</b>	<b>141.86%</b>	<b>67.55%</b>
Ending Fund Balance for FY 07:	<b>\$75,935</b>	<b>\$132,194</b>	<b>\$74,213</b>
Per Capita Ending Fund Balance:	<b>\$23</b>	<b>\$67</b>	<b>\$35</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$4,326</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$75,934</b>	<b>\$51,481</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$7,575</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$48,587</b>	<b>\$</b>

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	<b>\$154,325</b>	\$99,639	\$12,038
Per Capita Debt:	<b>\$47</b>	\$44	\$5
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$612	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$	\$
Revenue Collected During FY 07:	\$	\$963	\$
Expenditures During FY 07:	\$	\$893	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$70	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.21%	0.00%
Ending Retained Earnings for FY 07:	\$	\$703	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Wade Fire Protection District**

Unit Code: **040/010/06**

County: **JASPER**

Fiscal Year End:

**6/30/2007**

Accounting Method:

**Modified Accrual**

Appropriation or Budget:

**\$167,500**

Equalized Assessed Valuation:

**\$166,156,964**

Population:

**6,000**

Employees:

Full Time:

**24**

Part Time:

Salaries Paid:

**\$31,863**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	<b>\$165,823</b>	<b>\$128,165</b>	<b>\$70,886</b>
Per Capita Beginning Fund Balance:	<b>\$28</b>	<b>\$64</b>	<b>\$33</b>
Revenue Collected During FY 07:	<b>\$147,091</b>	<b>\$161,170</b>	<b>\$109,652</b>
Expenditures During FY 07:	<b>\$147,163</b>	<b>\$167,158</b>	<b>\$103,365</b>
Per Capita Revenue:	<b>\$25</b>	<b>\$83</b>	<b>\$55</b>
Per Capita Expenditures:	<b>\$25</b>	<b>\$84</b>	<b>\$51</b>
Revenues over (under) Expenditures:	<b>-\$72</b>	<b>-\$5,987</b>	<b>\$4,536</b>
Ratio of Fund Balance to Expenditures:	<b>112.63%</b>	<b>141.86%</b>	<b>67.55%</b>
Ending Fund Balance for FY 07:	<b>\$165,751</b>	<b>\$132,194</b>	<b>\$74,213</b>
Per Capita Ending Fund Balance:	<b>\$28</b>	<b>\$67</b>	<b>\$35</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$4,326</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$165,751</b>	<b>\$51,481</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$7,575</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$48,587</b>	<b>\$</b>

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	<b>\$72,269</b>	\$99,639	\$12,038
Per Capita Debt:	<b>\$12</b>	\$44	\$5
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$612	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$	\$
Revenue Collected During FY 07:	\$	\$963	\$
Expenditures During FY 07:	\$	\$893	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$70	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.21%	0.00%
Ending Retained Earnings for FY 07:	\$	\$703	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Waltonville Fire Protection District**

Unit Code: **041/040/06** County: **JEFFERSON**

Fiscal Year End: **12/31/2007**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$32,126**

Equalized Assessed Valuation: **\$15,562,304**

Population: **1,200**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	<b>\$9,295</b>	<b>\$128,165</b>	<b>\$70,886</b>
Per Capita Beginning Fund Balance:	<b>\$8</b>	<b>\$64</b>	<b>\$33</b>
Revenue Collected During FY 07:	<b>\$31,084</b>	<b>\$161,170</b>	<b>\$109,652</b>
Expenditures During FY 07:	<b>\$37,300</b>	<b>\$167,158</b>	<b>\$103,365</b>
Per Capita Revenue:	<b>\$26</b>	<b>\$83</b>	<b>\$55</b>
Per Capita Expenditures:	<b>\$31</b>	<b>\$84</b>	<b>\$51</b>
Revenues over (under) Expenditures:	<b>-\$6,216</b>	<b>-\$5,987</b>	<b>\$4,536</b>
Ratio of Fund Balance to Expenditures:	<b>83.76%</b>	<b>141.86%</b>	<b>67.55%</b>
Ending Fund Balance for FY 07:	<b>\$31,243</b>	<b>\$132,194</b>	<b>\$74,213</b>
Per Capita Ending Fund Balance:	<b>\$26</b>	<b>\$67</b>	<b>\$35</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$4,326</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$51,481</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$3,014</b>	<b>\$7,575</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$28,229</b>	<b>\$48,587</b>	<b>\$</b>

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	<b>\$42,500</b>	\$99,639	\$12,038
Per Capita Debt:	<b>\$35</b>	\$44	\$5
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$612	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$	\$
Revenue Collected During FY 07:	\$	\$963	\$
Expenditures During FY 07:	\$	\$893	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$70	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.21%	0.00%
Ending Retained Earnings for FY 07:	\$	\$703	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Wapella Fire Protection District**

Unit Code: **020/030/06**

County: **DEWITT**

Fiscal Year End:

**5/31/2007**

Accounting Method:

**Cash With Assets**

Appropriation or Budget:

**\$69,650**

Equalized Assessed Valuation:

**\$32,642,220**

Population:

**1,031**

Employees:

Full Time:

Part Time:

**23**

Salaries Paid:

**\$6,454**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	<b>\$97,973</b>	<b>\$128,165</b>	<b>\$70,886</b>
Per Capita Beginning Fund Balance:	<b>\$95</b>	<b>\$64</b>	<b>\$33</b>
Revenue Collected During FY 07:	<b>\$104,017</b>	<b>\$161,170</b>	<b>\$109,652</b>
Expenditures During FY 07:	<b>\$127,010</b>	<b>\$167,158</b>	<b>\$103,365</b>
Per Capita Revenue:	<b>\$101</b>	<b>\$83</b>	<b>\$55</b>
Per Capita Expenditures:	<b>\$123</b>	<b>\$84</b>	<b>\$51</b>
Revenues over (under) Expenditures:	<b>-\$22,993</b>	<b>-\$5,987</b>	<b>\$4,536</b>
Ratio of Fund Balance to Expenditures:	<b>59.03%</b>	<b>141.86%</b>	<b>67.55%</b>
Ending Fund Balance for FY 07:	<b>\$74,980</b>	<b>\$132,194</b>	<b>\$74,213</b>
Per Capita Ending Fund Balance:	<b>\$73</b>	<b>\$67</b>	<b>\$35</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$4,326</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$74,980</b>	<b>\$51,481</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$7,575</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$48,587</b>	<b>\$</b>

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$99,639	\$12,038
Per Capita Debt:	\$	\$44	\$5
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$612	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$	\$
Revenue Collected During FY 07:	\$	\$963	\$
Expenditures During FY 07:	\$	\$893	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$70	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.21%	0.00%
Ending Retained Earnings for FY 07:	\$	\$703	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Warrensburg Fire Protection District**

Unit Code: **055/110/06** County: **MACON**

Fiscal Year End: **4/30/2007**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$399,905**

Equalized Assessed Valuation: **\$32,965,005**

Population: **3,200**

Employees:

Full Time:

Part Time: **5**

Salaries Paid: **\$4,229**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	<b>\$260,533</b>	<b>\$128,165</b>	<b>\$70,886</b>
Per Capita Beginning Fund Balance:	<b>\$81</b>	<b>\$64</b>	<b>\$33</b>
Revenue Collected During FY 07:	<b>\$367,349</b>	<b>\$161,170</b>	<b>\$109,652</b>
Expenditures During FY 07:	<b>\$382,355</b>	<b>\$167,158</b>	<b>\$103,365</b>
Per Capita Revenue:	<b>\$115</b>	<b>\$83</b>	<b>\$55</b>
Per Capita Expenditures:	<b>\$119</b>	<b>\$84</b>	<b>\$51</b>
Revenues over (under) Expenditures:	<b>-\$15,006</b>	<b>-\$5,987</b>	<b>\$4,536</b>
Ratio of Fund Balance to Expenditures:	<b>64.21%</b>	<b>141.86%</b>	<b>67.55%</b>
Ending Fund Balance for FY 07:	<b>\$245,527</b>	<b>\$132,194</b>	<b>\$74,213</b>
Per Capita Ending Fund Balance:	<b>\$77</b>	<b>\$67</b>	<b>\$35</b>

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	<b>\$</b>	<b>\$4,326</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$51,481</b>	<b>\$</b>

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	<b>\$34,370</b>	<b>\$7,575</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$192,102</b>	<b>\$48,587</b>	<b>\$</b>



## FISCAL YEAR 2007

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	<b>\$169,047</b>	\$99,639	\$12,038
Per Capita Debt:	<b>\$53</b>	\$44	\$5
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$612	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$	\$
Revenue Collected During FY 07:	\$	\$963	\$
Expenditures During FY 07:	\$	\$893	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$70	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.21%	0.00%
Ending Retained Earnings for FY 07:	\$	\$703	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000**

#### Local Government Profile

Unit Name: **Warrenville Fire Protection District**

Unit Code: **022/210/06** County: **DUPAGE**

Fiscal Year End: **4/30/2007**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,218,936**

Equalized Assessed Valuation: **\$458,830,892**

Population: **14,000**

Employees:

Full Time: **8**

Part Time: **40**

Salaries Paid: **\$964,003**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	<b>\$1,169,157</b>	<b>\$1,656,604</b>	<b>\$1,023,568</b>
Per Capita Beginning Fund Balance:	<b>\$84</b>	<b>\$105</b>	<b>\$56</b>
Revenue Collected During FY 07:	<b>\$2,179,036</b>	<b>\$3,771,407</b>	<b>\$2,711,965</b>
Expenditures During FY 07:	<b>\$2,115,643</b>	<b>\$3,473,521</b>	<b>\$2,515,345</b>
Per Capita Revenue:	<b>\$156</b>	<b>\$249</b>	<b>\$166</b>
Per Capita Expenditures:	<b>\$151</b>	<b>\$226</b>	<b>\$160</b>
Revenues over (under) Expenditures:	<b>\$63,393</b>	<b>\$297,887</b>	<b>\$177,930</b>
Ratio of Fund Balance to Expenditures:	<b>65.70%</b>	<b>71.37%</b>	<b>45.73%</b>
Ending Fund Balance for FY 07:	<b>\$1,389,939</b>	<b>\$2,133,613</b>	<b>\$1,176,597</b>
Per Capita Ending Fund Balance:	<b>\$99</b>	<b>\$154</b>	<b>\$68</b>

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	<b>\$165,428</b>	<b>\$1,532</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$1,224,511</b>	<b>\$54,592</b>	<b>\$</b>

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	<b>\$</b>	<b>\$481,228</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$1,973,359</b>	<b>\$971,374</b>



## FISCAL YEAR 2007

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	<b>\$79,371</b>	<b>\$1,311,463</b>	<b>\$320,399</b>
Per Capita Debt:	<b>\$6</b>	<b>\$81</b>	<b>\$24</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.04%</b>	<b>0.00%</b>

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	<b>\$</b>	<b>\$492</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 07:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Revenue Collected During FY 07:	<b>\$</b>	<b>\$3,311</b>	<b>\$</b>
Expenditures During FY 07:	<b>\$</b>	<b>\$1,855</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>\$1,457</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>1.58%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 07:	<b>\$</b>	<b>\$1,949</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$</b>	<b>\$</b>

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000**

#### Local Government Profile

Unit Name: **Warren-Waukegan Fire Protection District**

Unit Code: **049/140/06** County: **LAKE**

Fiscal Year End: **4/30/2007**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,906,140**

Equalized Assessed Valuation: **\$551,400,970**

Population: **35,000**

Employees:

Full Time:

Part Time: **3**

Salaries Paid: **\$4,500**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	<b>\$347,580</b>	<b>\$1,656,604</b>	<b>\$1,023,568</b>
Per Capita Beginning Fund Balance:	<b>\$10</b>	<b>\$105</b>	<b>\$56</b>
Revenue Collected During FY 07:	<b>\$3,027,987</b>	<b>\$3,771,407</b>	<b>\$2,711,965</b>
Expenditures During FY 07:	<b>\$2,265,373</b>	<b>\$3,473,521</b>	<b>\$2,515,345</b>
Per Capita Revenue:	<b>\$87</b>	<b>\$249</b>	<b>\$166</b>
Per Capita Expenditures:	<b>\$65</b>	<b>\$226</b>	<b>\$160</b>
Revenues over (under) Expenditures:	<b>\$762,614</b>	<b>\$297,887</b>	<b>\$177,930</b>
Ratio of Fund Balance to Expenditures:	<b>49.01%</b>	<b>71.37%</b>	<b>45.73%</b>
Ending Fund Balance for FY 07:	<b>\$1,110,194</b>	<b>\$2,133,613</b>	<b>\$1,176,597</b>
Per Capita Ending Fund Balance:	<b>\$32</b>	<b>\$154</b>	<b>\$68</b>

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	<b>\$</b>	<b>\$1,532</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$54,592</b>	<b>\$</b>

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	<b>\$</b>	<b>\$481,228</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$1,110,194</b>	<b>\$1,973,359</b>	<b>\$971,374</b>



## FISCAL YEAR 2007

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$1,311,463	\$320,399
Per Capita Debt:	\$	\$81	\$24
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$492	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$	\$
Revenue Collected During FY 07:	\$	\$3,311	\$
Expenditures During FY 07:	\$	\$1,855	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$1,457	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 07:	\$	\$1,949	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Warsaw Fire Protection District**

Unit Code: **034/070/06**

County: **HANCOCK**

Fiscal Year End:

**6/30/2007**

Accounting Method:

**Cash**

Appropriation or Budget:

**\$134,750**

Equalized Assessed Valuation:

**\$15,090,814**

Population:

**2,200**

Employees:

Full Time:

Part Time:

Salaries Paid:

**\$**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$	\$128,165	\$70,886
Per Capita Beginning Fund Balance:	\$	\$64	\$33
Revenue Collected During FY 07:	\$136,285	\$161,170	\$109,652
Expenditures During FY 07:	\$134,363	\$167,158	\$103,365
Per Capita Revenue:	\$62	\$83	\$55
Per Capita Expenditures:	\$61	\$84	\$51
Revenues over (under) Expenditures:	\$1,922	-\$5,987	\$4,536
Ratio of Fund Balance to Expenditures:	1.43%	141.86%	67.55%
Ending Fund Balance for FY 07:	\$1,922	\$132,194	\$74,213
Per Capita Ending Fund Balance:	\$1	\$67	\$35

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$4,326	\$
Total Unreserved Funds:	\$71,320	\$51,481	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,575	\$
Total Unrestricted Net Assets:	\$	\$48,587	\$

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	<b>\$19,029</b>	\$99,639	\$12,038
Per Capita Debt:	<b>\$9</b>	\$44	\$5
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$612	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$	\$
Revenue Collected During FY 07:	\$	\$963	\$
Expenditures During FY 07:	\$	\$893	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$70	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.21%	0.00%
Ending Retained Earnings for FY 07:	\$	\$703	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Waterloo Fire Protection District**

Unit Code: **067/050/06**

County: **MONROE**

Fiscal Year End:

**4/30/2007**

Accounting Method:

**Modified Accrual**

Appropriation or Budget:

**\$348,485**

Equalized Assessed Valuation:

**\$311,986,975**

Population:

**17,000**

Employees:

Full Time:

Part Time:

Salaries Paid:

**\$**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	<b>\$1,136,048</b>	<b>\$128,165</b>	<b>\$70,886</b>
Per Capita Beginning Fund Balance:	<b>\$67</b>	<b>\$64</b>	<b>\$33</b>
Revenue Collected During FY 07:	<b>\$412,764</b>	<b>\$161,170</b>	<b>\$109,652</b>
Expenditures During FY 07:	<b>\$252,427</b>	<b>\$167,158</b>	<b>\$103,365</b>
Per Capita Revenue:	<b>\$24</b>	<b>\$83</b>	<b>\$55</b>
Per Capita Expenditures:	<b>\$15</b>	<b>\$84</b>	<b>\$51</b>
Revenues over (under) Expenditures:	<b>\$160,337</b>	<b>-\$5,987</b>	<b>\$4,536</b>
Ratio of Fund Balance to Expenditures:	<b>513.57%</b>	<b>141.86%</b>	<b>67.55%</b>
Ending Fund Balance for FY 07:	<b>\$1,296,385</b>	<b>\$132,194</b>	<b>\$74,213</b>
Per Capita Ending Fund Balance:	<b>\$76</b>	<b>\$67</b>	<b>\$35</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$4,326</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$51,481</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$560,408</b>	<b>\$7,575</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$283,541</b>	<b>\$48,587</b>	<b>\$</b>

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$99,639	\$12,038
Per Capita Debt:	\$	\$44	\$5
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$612	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$	\$
Revenue Collected During FY 07:	\$	\$963	\$
Expenditures During FY 07:	\$	\$893	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$70	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.21%	0.00%
Ending Retained Earnings for FY 07:	\$	\$703	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Waterman Community Fire Protection District**

Unit Code: **019/110/06** County: **DEKALB**

Fiscal Year End: **4/30/2007**

Accounting Method: **Cash**

Appropriation or Budget: **\$292,600**

Equalized Assessed Valuation: **\$51,138,118**

Population: **2,600**

Employees:

Full Time:

Part Time: **32**

Salaries Paid: **\$19,701**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	<b>\$184,658</b>	<b>\$128,165</b>	<b>\$70,886</b>
Per Capita Beginning Fund Balance:	<b>\$71</b>	<b>\$64</b>	<b>\$33</b>
Revenue Collected During FY 07:	<b>\$166,161</b>	<b>\$161,170</b>	<b>\$109,652</b>
Expenditures During FY 07:	<b>\$291,050</b>	<b>\$167,158</b>	<b>\$103,365</b>
Per Capita Revenue:	<b>\$64</b>	<b>\$83</b>	<b>\$55</b>
Per Capita Expenditures:	<b>\$112</b>	<b>\$84</b>	<b>\$51</b>
Revenues over (under) Expenditures:	<b>-\$124,889</b>	<b>-\$5,987</b>	<b>\$4,536</b>
Ratio of Fund Balance to Expenditures:	<b>20.54%</b>	<b>141.86%</b>	<b>67.55%</b>
Ending Fund Balance for FY 07:	<b>\$59,769</b>	<b>\$132,194</b>	<b>\$74,213</b>
Per Capita Ending Fund Balance:	<b>\$23</b>	<b>\$67</b>	<b>\$35</b>

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	<b>\$</b>	<b>\$4,326</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$59,769</b>	<b>\$51,481</b>	<b>\$</b>

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	<b>\$</b>	<b>\$7,575</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$48,587</b>	<b>\$</b>

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$99,639	\$12,038
Per Capita Debt:	\$	\$44	\$5
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$612	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$	\$
Revenue Collected During FY 07:	\$	\$963	\$
Expenditures During FY 07:	\$	\$893	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$70	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.21%	0.00%
Ending Retained Earnings for FY 07:	\$	\$703	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Watson Fire Protection District**

Unit Code: **025/060/06**

County: **EFFINGHAM**

Fiscal Year End:

**4/30/2007**

Accounting Method:

**Cash**

Appropriation or Budget:

**\$98,370**

Equalized Assessed Valuation:

**\$36,664,845**

Population:

**3,000**

Employees:

Full Time:

Part Time:

**3**

Salaries Paid:

**\$3,000**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	<b>\$31,200</b>	<b>\$128,165</b>	<b>\$70,886</b>
Per Capita Beginning Fund Balance:	<b>\$10</b>	<b>\$64</b>	<b>\$33</b>
Revenue Collected During FY 07:	<b>\$83,368</b>	<b>\$161,170</b>	<b>\$109,652</b>
Expenditures During FY 07:	<b>\$41,272</b>	<b>\$167,158</b>	<b>\$103,365</b>
Per Capita Revenue:	<b>\$28</b>	<b>\$83</b>	<b>\$55</b>
Per Capita Expenditures:	<b>\$14</b>	<b>\$84</b>	<b>\$51</b>
Revenues over (under) Expenditures:	<b>\$42,096</b>	<b>-\$5,987</b>	<b>\$4,536</b>
Ratio of Fund Balance to Expenditures:	<b>177.59%</b>	<b>141.86%</b>	<b>67.55%</b>
Ending Fund Balance for FY 07:	<b>\$73,296</b>	<b>\$132,194</b>	<b>\$74,213</b>
Per Capita Ending Fund Balance:	<b>\$24</b>	<b>\$67</b>	<b>\$35</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$4,326</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$51,481</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$7,575</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$48,587</b>	<b>\$</b>

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$99,639	\$12,038
Per Capita Debt:	\$	\$44	\$5
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$612	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$	\$
Revenue Collected During FY 07:	\$	\$963	\$
Expenditures During FY 07:	\$	\$893	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$70	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.21%	0.00%
Ending Retained Earnings for FY 07:	\$	\$703	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000**

#### Local Government Profile

Unit Name: **Wauconda Fire Protection District**

Unit Code: **049/150/06** County: **LAKE**

Fiscal Year End: **4/30/2007**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$11,651,744**

Equalized Assessed Valuation: **\$1,059,161,889**

Population: **56,000**

Employees:

Full Time: **43**

Part Time: **38**

Salaries Paid: **\$3,671,765**

#### Blended Component Units

Number Submitted = 1

Wauconda Fire Department

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	<b>\$3,038,708</b>	<b>\$1,656,604</b>	<b>\$1,023,568</b>
Per Capita Beginning Fund Balance:	<b>\$54</b>	<b>\$105</b>	<b>\$56</b>
Revenue Collected During FY 07:	<b>\$11,925,434</b>	<b>\$3,771,407</b>	<b>\$2,711,965</b>
Expenditures During FY 07:	<b>\$11,578,117</b>	<b>\$3,473,521</b>	<b>\$2,515,345</b>
Per Capita Revenue:	<b>\$213</b>	<b>\$249</b>	<b>\$166</b>
Per Capita Expenditures:	<b>\$207</b>	<b>\$226</b>	<b>\$160</b>
Revenues over (under) Expenditures:	<b>\$347,317</b>	<b>\$297,887</b>	<b>\$177,930</b>
Ratio of Fund Balance to Expenditures:	<b>70.55%</b>	<b>71.37%</b>	<b>45.73%</b>
Ending Fund Balance for FY 07:	<b>\$8,168,524</b>	<b>\$2,133,613</b>	<b>\$1,176,597</b>
Per Capita Ending Fund Balance:	<b>\$146</b>	<b>\$154</b>	<b>\$68</b>

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	<b>\$</b>	<b>\$1,532</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$54,592</b>	<b>\$</b>

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	<b>\$</b>	<b>\$481,228</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$8,168,524</b>	<b>\$1,973,359</b>	<b>\$971,374</b>



## FISCAL YEAR 2007

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	<b>\$1,779,259</b>	<b>\$1,311,463</b>	<b>\$320,399</b>
Per Capita Debt:	<b>\$32</b>	<b>\$81</b>	<b>\$24</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.04%</b>	<b>0.00%</b>

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	<b>\$</b>	<b>\$492</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 07:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Revenue Collected During FY 07:	<b>\$</b>	<b>\$3,311</b>	<b>\$</b>
Expenditures During FY 07:	<b>\$</b>	<b>\$1,855</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>\$1,457</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>1.58%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 07:	<b>\$</b>	<b>\$1,949</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$</b>	<b>\$</b>

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: Wayne Fire Protection District

Unit Code: 096/030/06

County: WAYNE

Fiscal Year End:

4/30/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$84,500

Equalized Assessed Valuation:

\$24,406,780

Population:

2,500

Employees:

Full Time:

Part Time:

20

Salaries Paid:

\$14,655

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$338,103	\$128,165	\$70,886
Per Capita Beginning Fund Balance:	\$135	\$64	\$33
Revenue Collected During FY 07:	\$111,050	\$161,170	\$109,652
Expenditures During FY 07:	\$80,422	\$167,158	\$103,365
Per Capita Revenue:	\$44	\$83	\$55
Per Capita Expenditures:	\$32	\$84	\$51
Revenues over (under) Expenditures:	\$30,628	-\$5,987	\$4,536
Ratio of Fund Balance to Expenditures:	458.50%	141.86%	67.55%
Ending Fund Balance for FY 07:	\$368,731	\$132,194	\$74,213
Per Capita Ending Fund Balance:	\$147	\$67	\$35

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$4,326	\$
Total Unreserved Funds:	\$	\$51,481	\$

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$7,575	\$
Total Unrestricted Net Assets:	\$368,731	\$48,587	\$

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	<b>\$80,000</b>	\$99,639	\$12,038
Per Capita Debt:	<b>\$32</b>	\$44	\$5
General Obligation Debt over EAV:	<b>0.33%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$612	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$	\$
Revenue Collected During FY 07:	\$	\$963	\$
Expenditures During FY 07:	\$	\$893	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$70	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.21%	0.00%
Ending Retained Earnings for FY 07:	\$	\$703	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Waynesville Community Fire Protection District**

Unit Code: **020/035/06** County: **DEWITT**

Fiscal Year End: **5/31/2007**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$31,954**

Equalized Assessed Valuation: **\$6,047,434**

Population: **687**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	<b>\$38,740</b>	<b>\$128,165</b>	<b>\$70,886</b>
Per Capita Beginning Fund Balance:	<b>\$56</b>	<b>\$64</b>	<b>\$33</b>
Revenue Collected During FY 07:	<b>\$23,343</b>	<b>\$161,170</b>	<b>\$109,652</b>
Expenditures During FY 07:	<b>\$26,530</b>	<b>\$167,158</b>	<b>\$103,365</b>
Per Capita Revenue:	<b>\$34</b>	<b>\$83</b>	<b>\$55</b>
Per Capita Expenditures:	<b>\$39</b>	<b>\$84</b>	<b>\$51</b>
Revenues over (under) Expenditures:	<b>-\$3,187</b>	<b>-\$5,987</b>	<b>\$4,536</b>
Ratio of Fund Balance to Expenditures:	<b>134.01%</b>	<b>141.86%</b>	<b>67.55%</b>
Ending Fund Balance for FY 07:	<b>\$35,553</b>	<b>\$132,194</b>	<b>\$74,213</b>
Per Capita Ending Fund Balance:	<b>\$52</b>	<b>\$67</b>	<b>\$35</b>

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	<b>\$</b>	<b>\$4,326</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$35,553</b>	<b>\$51,481</b>	<b>\$</b>

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	<b>\$</b>	<b>\$7,575</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$48,587</b>	<b>\$</b>

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$99,639	\$12,038
Per Capita Debt:	\$	\$44	\$5
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$612	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$	\$
Revenue Collected During FY 07:	\$	\$963	\$
Expenditures During FY 07:	\$	\$893	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$70	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.21%	0.00%
Ending Retained Earnings for FY 07:	\$	\$703	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Webber Township Fire Protection District**

Unit Code: **041/020/06** County: **JEFFERSON**

Fiscal Year End: **6/30/2007**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$130,660**

Equalized Assessed Valuation: **\$14,029,908**

Population: **3,000**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	<b>\$72,326</b>	<b>\$128,165</b>	<b>\$70,886</b>
Per Capita Beginning Fund Balance:	<b>\$24</b>	<b>\$64</b>	<b>\$33</b>
Revenue Collected During FY 07:	<b>\$60,448</b>	<b>\$161,170</b>	<b>\$109,652</b>
Expenditures During FY 07:	<b>\$74,143</b>	<b>\$167,158</b>	<b>\$103,365</b>
Per Capita Revenue:	<b>\$20</b>	<b>\$83</b>	<b>\$55</b>
Per Capita Expenditures:	<b>\$25</b>	<b>\$84</b>	<b>\$51</b>
Revenues over (under) Expenditures:	<b>-\$13,695</b>	<b>-\$5,987</b>	<b>\$4,536</b>
Ratio of Fund Balance to Expenditures:	<b>79.08%</b>	<b>141.86%</b>	<b>67.55%</b>
Ending Fund Balance for FY 07:	<b>\$58,631</b>	<b>\$132,194</b>	<b>\$74,213</b>
Per Capita Ending Fund Balance:	<b>\$20</b>	<b>\$67</b>	<b>\$35</b>

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	<b>\$</b>	<b>\$4,326</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$51,481</b>	<b>\$</b>

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	<b>\$2,702</b>	<b>\$7,575</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$55,929</b>	<b>\$48,587</b>	<b>\$</b>



## FISCAL YEAR 2007

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	<b>\$40,394</b>	\$99,639	\$12,038
Per Capita Debt:	<b>\$13</b>	\$44	\$5
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$612	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$	\$
Revenue Collected During FY 07:	\$	\$963	\$
Expenditures During FY 07:	\$	\$893	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$70	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.21%	0.00%
Ending Retained Earnings for FY 07:	\$	\$703	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Weldon Community Fire Protection District**

Unit Code: **020/040/06** County: **DEWITT**

Fiscal Year End: **6/30/2007**

Accounting Method: **Cash**

Appropriation or Budget: **\$167,900**

Equalized Assessed Valuation: **\$15,841,448**

Population: **807**

Employees:

Full Time:

Part Time: **2**

Salaries Paid: **\$5,145**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	<b>\$21,230</b>	<b>\$128,165</b>	<b>\$70,886</b>
Per Capita Beginning Fund Balance:	<b>\$26</b>	<b>\$64</b>	<b>\$33</b>
Revenue Collected During FY 07:	<b>\$60,502</b>	<b>\$161,170</b>	<b>\$109,652</b>
Expenditures During FY 07:	<b>\$51,877</b>	<b>\$167,158</b>	<b>\$103,365</b>
Per Capita Revenue:	<b>\$75</b>	<b>\$83</b>	<b>\$55</b>
Per Capita Expenditures:	<b>\$64</b>	<b>\$84</b>	<b>\$51</b>
Revenues over (under) Expenditures:	<b>\$8,625</b>	<b>-\$5,987</b>	<b>\$4,536</b>
Ratio of Fund Balance to Expenditures:	<b>57.55%</b>	<b>141.86%</b>	<b>67.55%</b>
Ending Fund Balance for FY 07:	<b>\$29,855</b>	<b>\$132,194</b>	<b>\$74,213</b>
Per Capita Ending Fund Balance:	<b>\$37</b>	<b>\$67</b>	<b>\$35</b>

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	<b>\$</b>	<b>\$4,326</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$51,481</b>	<b>\$</b>

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	<b>\$</b>	<b>\$7,575</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$48,587</b>	<b>\$</b>



## FISCAL YEAR 2007

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	<b>\$100,568</b>	\$99,639	\$12,038
Per Capita Debt:	<b>\$125</b>	\$44	\$5
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$612	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$	\$
Revenue Collected During FY 07:	\$	\$963	\$
Expenditures During FY 07:	\$	\$893	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$70	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.21%	0.00%
Ending Retained Earnings for FY 07:	\$	\$703	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Wellington-Greer Fire Protection District**

Unit Code: **038/190/06** County: **IROQUOIS**

Fiscal Year End: **6/30/2007**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$153,500**

Equalized Assessed Valuation: **\$12,816,762**

Population: **1,000**

Employees:

Full Time:

Part Time: **21**

Salaries Paid: **\$6,878**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	<b>\$83,562</b>	<b>\$128,165</b>	<b>\$70,886</b>
Per Capita Beginning Fund Balance:	<b>\$84</b>	<b>\$64</b>	<b>\$33</b>
Revenue Collected During FY 07:	<b>\$55,328</b>	<b>\$161,170</b>	<b>\$109,652</b>
Expenditures During FY 07:	<b>\$40,715</b>	<b>\$167,158</b>	<b>\$103,365</b>
Per Capita Revenue:	<b>\$55</b>	<b>\$83</b>	<b>\$55</b>
Per Capita Expenditures:	<b>\$41</b>	<b>\$84</b>	<b>\$51</b>
Revenues over (under) Expenditures:	<b>\$14,613</b>	<b>-\$5,987</b>	<b>\$4,536</b>
Ratio of Fund Balance to Expenditures:	<b>241.13%</b>	<b>141.86%</b>	<b>67.55%</b>
Ending Fund Balance for FY 07:	<b>\$98,175</b>	<b>\$132,194</b>	<b>\$74,213</b>
Per Capita Ending Fund Balance:	<b>\$98</b>	<b>\$67</b>	<b>\$35</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$4,326</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$51,481</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$7,575</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$98,175</b>	<b>\$48,587</b>	<b>\$</b>

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$99,639	\$12,038
Per Capita Debt:	\$	\$44	\$5
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$612	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$	\$
Revenue Collected During FY 07:	\$	\$963	\$
Expenditures During FY 07:	\$	\$893	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$70	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.21%	0.00%
Ending Retained Earnings for FY 07:	\$	\$703	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Wenona Fire Protection District**

Unit Code: **059/050/06** County: **MARSHALL**

Fiscal Year End: **4/30/2007**

Accounting Method: **Cash**

Appropriation or Budget: **\$115,000**

Equalized Assessed Valuation: **\$21,035,134**

Population: **2,000**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	<b>\$83,522</b>	<b>\$128,165</b>	<b>\$70,886</b>
Per Capita Beginning Fund Balance:	<b>\$42</b>	<b>\$64</b>	<b>\$33</b>
Revenue Collected During FY 07:	<b>\$120,352</b>	<b>\$161,170</b>	<b>\$109,652</b>
Expenditures During FY 07:	<b>\$133,253</b>	<b>\$167,158</b>	<b>\$103,365</b>
Per Capita Revenue:	<b>\$60</b>	<b>\$83</b>	<b>\$55</b>
Per Capita Expenditures:	<b>\$67</b>	<b>\$84</b>	<b>\$51</b>
Revenues over (under) Expenditures:	<b>-\$12,901</b>	<b>-\$5,987</b>	<b>\$4,536</b>
Ratio of Fund Balance to Expenditures:	<b>53.00%</b>	<b>141.86%</b>	<b>67.55%</b>
Ending Fund Balance for FY 07:	<b>\$70,621</b>	<b>\$132,194</b>	<b>\$74,213</b>
Per Capita Ending Fund Balance:	<b>\$35</b>	<b>\$67</b>	<b>\$35</b>

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	<b>\$</b>	<b>\$4,326</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$71,564</b>	<b>\$51,481</b>	<b>\$</b>

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	<b>\$</b>	<b>\$7,575</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$48,587</b>	<b>\$</b>

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$99,639	\$12,038
Per Capita Debt:	\$	\$44	\$5
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$612	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$	\$
Revenue Collected During FY 07:	\$	\$963	\$
Expenditures During FY 07:	\$	\$893	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$70	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.21%	0.00%
Ending Retained Earnings for FY 07:	\$	\$703	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **West Brooklyn Fire Protection District**

Unit Code: **052/090/06** County: **LEE**

Fiscal Year End: **4/30/2007**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$79,300**

Equalized Assessed Valuation: **\$13,901,018**

Population: **1,000**

Employees:

Full Time:

Part Time: **4**

Salaries Paid: **\$1,400**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	<b>\$38,145</b>	<b>\$128,165</b>	<b>\$70,886</b>
Per Capita Beginning Fund Balance:	<b>\$38</b>	<b>\$64</b>	<b>\$33</b>
Revenue Collected During FY 07:	<b>\$43,343</b>	<b>\$161,170</b>	<b>\$109,652</b>
Expenditures During FY 07:	<b>\$29,709</b>	<b>\$167,158</b>	<b>\$103,365</b>
Per Capita Revenue:	<b>\$43</b>	<b>\$83</b>	<b>\$55</b>
Per Capita Expenditures:	<b>\$30</b>	<b>\$84</b>	<b>\$51</b>
Revenues over (under) Expenditures:	<b>\$13,634</b>	<b>-\$5,987</b>	<b>\$4,536</b>
Ratio of Fund Balance to Expenditures:	<b>174.29%</b>	<b>141.86%</b>	<b>67.55%</b>
Ending Fund Balance for FY 07:	<b>\$51,779</b>	<b>\$132,194</b>	<b>\$74,213</b>
Per Capita Ending Fund Balance:	<b>\$52</b>	<b>\$67</b>	<b>\$35</b>

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	<b>\$</b>	<b>\$4,326</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$51,481</b>	<b>\$</b>

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	<b>\$14,343</b>	<b>\$7,575</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$37,436</b>	<b>\$48,587</b>	<b>\$</b>

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$99,639	\$12,038
Per Capita Debt:	\$	\$44	\$5
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$612	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$	\$
Revenue Collected During FY 07:	\$	\$963	\$
Expenditures During FY 07:	\$	\$893	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$70	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.21%	0.00%
Ending Retained Earnings for FY 07:	\$	\$703	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000**

#### Local Government Profile

Unit Name: **West Chicago Fire Protection District**

Unit Code: **022/220/06** County: **DUPAGE**

Fiscal Year End: **5/31/2007**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$7,014,679**

Equalized Assessed Valuation: **\$860,014,015**

Population: **35,000**

Employees:

Full Time: **34**

Part Time:

Salaries Paid: **\$1,478,150**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	<b>\$123,052</b>	<b>\$1,656,604</b>	<b>\$1,023,568</b>
Per Capita Beginning Fund Balance:	<b>\$4</b>	<b>\$105</b>	<b>\$56</b>
Revenue Collected During FY 07:	<b>\$5,257,370</b>	<b>\$3,771,407</b>	<b>\$2,711,965</b>
Expenditures During FY 07:	<b>\$4,754,154</b>	<b>\$3,473,521</b>	<b>\$2,515,345</b>
Per Capita Revenue:	<b>\$150</b>	<b>\$249</b>	<b>\$166</b>
Per Capita Expenditures:	<b>\$136</b>	<b>\$226</b>	<b>\$160</b>
Revenues over (under) Expenditures:	<b>\$503,216</b>	<b>\$297,887</b>	<b>\$177,930</b>
Ratio of Fund Balance to Expenditures:	<b>1.71%</b>	<b>71.37%</b>	<b>45.73%</b>
Ending Fund Balance for FY 07:	<b>\$81,268</b>	<b>\$2,133,613</b>	<b>\$1,176,597</b>
Per Capita Ending Fund Balance:	<b>\$2</b>	<b>\$154</b>	<b>\$68</b>

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	<b>\$</b>	<b>\$1,532</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$54,592</b>	<b>\$</b>

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	<b>\$2,209,934</b>	<b>\$481,228</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$80,473</b>	<b>\$1,973,359</b>	<b>\$971,374</b>



## FISCAL YEAR 2007

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$1,311,463	\$320,399
Per Capita Debt:	\$	\$81	\$24
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$492	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$	\$
Revenue Collected During FY 07:	\$	\$3,311	\$
Expenditures During FY 07:	\$	\$1,855	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$1,457	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 07:	\$	\$1,949	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **West Dundee Fire Protection District**

Unit Code: **045/200/06** County: **KANE**

Fiscal Year End: **4/30/2007**

Accounting Method: **Cash**

Appropriation or Budget: **\$12,003**

Equalized Assessed Valuation: **\$5,219,120**

Population: **54**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	<b>\$10,441</b>	<b>\$128,165</b>	<b>\$70,886</b>
Per Capita Beginning Fund Balance:	<b>\$193</b>	<b>\$64</b>	<b>\$33</b>
Revenue Collected During FY 07:	<b>\$12,694</b>	<b>\$161,170</b>	<b>\$109,652</b>
Expenditures During FY 07:	<b>\$10,601</b>	<b>\$167,158</b>	<b>\$103,365</b>
Per Capita Revenue:	<b>\$235</b>	<b>\$83</b>	<b>\$55</b>
Per Capita Expenditures:	<b>\$196</b>	<b>\$84</b>	<b>\$51</b>
Revenues over (under) Expenditures:	<b>\$2,093</b>	<b>-\$5,987</b>	<b>\$4,536</b>
Ratio of Fund Balance to Expenditures:	<b>118.23%</b>	<b>141.86%</b>	<b>67.55%</b>
Ending Fund Balance for FY 07:	<b>\$12,534</b>	<b>\$132,194</b>	<b>\$74,213</b>
Per Capita Ending Fund Balance:	<b>\$232</b>	<b>\$67</b>	<b>\$35</b>

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	<b>\$</b>	<b>\$4,326</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$51,481</b>	<b>\$</b>

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	<b>\$</b>	<b>\$7,575</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$48,587</b>	<b>\$</b>

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$99,639	\$12,038
Per Capita Debt:	\$	\$44	\$5
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$612	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$	\$
Revenue Collected During FY 07:	\$	\$963	\$
Expenditures During FY 07:	\$	\$893	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$70	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.21%	0.00%
Ending Retained Earnings for FY 07:	\$	\$703	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **West Peoria Fire Protection District**

Unit Code: **072/110/06** County: **PEORIA**

Fiscal Year End: **6/30/2007**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$243,629**

Equalized Assessed Valuation: **\$41,993,976**

Population: **4,762**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	<b>\$113,991</b>	<b>\$128,165</b>	<b>\$70,886</b>
Per Capita Beginning Fund Balance:	<b>\$24</b>	<b>\$64</b>	<b>\$33</b>
Revenue Collected During FY 07:	<b>\$145,529</b>	<b>\$161,170</b>	<b>\$109,652</b>
Expenditures During FY 07:	<b>\$77,741</b>	<b>\$167,158</b>	<b>\$103,365</b>
Per Capita Revenue:	<b>\$31</b>	<b>\$83</b>	<b>\$55</b>
Per Capita Expenditures:	<b>\$16</b>	<b>\$84</b>	<b>\$51</b>
Revenues over (under) Expenditures:	<b>\$67,788</b>	<b>-\$5,987</b>	<b>\$4,536</b>
Ratio of Fund Balance to Expenditures:	<b>233.83%</b>	<b>141.86%</b>	<b>67.55%</b>
Ending Fund Balance for FY 07:	<b>\$181,779</b>	<b>\$132,194</b>	<b>\$74,213</b>
Per Capita Ending Fund Balance:	<b>\$38</b>	<b>\$67</b>	<b>\$35</b>

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	<b>\$</b>	<b>\$4,326</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$181,779</b>	<b>\$51,481</b>	<b>\$</b>

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	<b>\$</b>	<b>\$7,575</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$48,587</b>	<b>\$</b>

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$99,639	\$12,038
Per Capita Debt:	\$	\$44	\$5
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$612	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$	\$
Revenue Collected During FY 07:	\$	\$963	\$
Expenditures During FY 07:	\$	\$893	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$70	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.21%	0.00%
Ending Retained Earnings for FY 07:	\$	\$703	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: West Salem Fire Protection District

Unit Code: 024/040/06 County: EDWARDS

Fiscal Year End: 12/31/2007

Accounting Method: Cash

Appropriation or Budget: \$10,800

Equalized Assessed Valuation: \$6,003,871

Population: 2,500

Employees:

Full Time:

Part Time: 24

Salaries Paid: \$3,292

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$55,114	\$128,165	\$70,886
Per Capita Beginning Fund Balance:	\$22	\$64	\$33
Revenue Collected During FY 07:	\$11,673	\$161,170	\$109,652
Expenditures During FY 07:	\$11,761	\$167,158	\$103,365
Per Capita Revenue:	\$5	\$83	\$55
Per Capita Expenditures:	\$5	\$84	\$51
Revenues over (under) Expenditures:	-\$88	-\$5,987	\$4,536
Ratio of Fund Balance to Expenditures:	467.87%	141.86%	67.55%
Ending Fund Balance for FY 07:	\$55,026	\$132,194	\$74,213
Per Capita Ending Fund Balance:	\$22	\$67	\$35

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$4,326	\$
Total Unreserved Funds:	\$	\$51,481	\$

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$7,575	\$
Total Unrestricted Net Assets:	\$	\$48,587	\$

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$99,639	\$12,038
Per Capita Debt:	\$	\$44	\$5
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$612	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$	\$
Revenue Collected During FY 07:	\$	\$963	\$
Expenditures During FY 07:	\$	\$893	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$70	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.21%	0.00%
Ending Retained Earnings for FY 07:	\$	\$703	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **West Suburban Fire Protection District**

Unit Code: **101/110/06** County: **WINNEBAGO**

Fiscal Year End: **4/30/2007**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$418,140**

Equalized Assessed Valuation: **\$29,246,188**

Population: **4,890**

Employees:

Full Time:

Part Time: **40**

Salaries Paid: **\$12,919**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	<b>\$795,887</b>	<b>\$128,165</b>	<b>\$70,886</b>
Per Capita Beginning Fund Balance:	<b>\$163</b>	<b>\$64</b>	<b>\$33</b>
Revenue Collected During FY 07:	<b>\$184,285</b>	<b>\$161,170</b>	<b>\$109,652</b>
Expenditures During FY 07:	<b>\$216,355</b>	<b>\$167,158</b>	<b>\$103,365</b>
Per Capita Revenue:	<b>\$38</b>	<b>\$83</b>	<b>\$55</b>
Per Capita Expenditures:	<b>\$44</b>	<b>\$84</b>	<b>\$51</b>
Revenues over (under) Expenditures:	<b>-\$32,070</b>	<b>-\$5,987</b>	<b>\$4,536</b>
Ratio of Fund Balance to Expenditures:	<b>353.04%</b>	<b>141.86%</b>	<b>67.55%</b>
Ending Fund Balance for FY 07:	<b>\$763,817</b>	<b>\$132,194</b>	<b>\$74,213</b>
Per Capita Ending Fund Balance:	<b>\$156</b>	<b>\$67</b>	<b>\$35</b>

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	<b>\$</b>	<b>\$4,326</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$763,817</b>	<b>\$51,481</b>	<b>\$</b>

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	<b>\$</b>	<b>\$7,575</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$48,587</b>	<b>\$</b>

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$99,639	\$12,038
Per Capita Debt:	\$	\$44	\$5
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$612	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$	\$
Revenue Collected During FY 07:	\$	\$963	\$
Expenditures During FY 07:	\$	\$893	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$70	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.21%	0.00%
Ending Retained Earnings for FY 07:	\$	\$703	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: West Union Fire Protection District

Unit Code: 012/040/06 County: CLARK

Fiscal Year End: 4/30/2007

Accounting Method: Cash

Appropriation or Budget: \$25,444

Equalized Assessed Valuation: \$7,584,460

Population: 1,000

Employees:

Full Time:

Part Time:

Salaries Paid: \$

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$17,989	\$128,165	\$70,886
Per Capita Beginning Fund Balance:	\$18	\$64	\$33
Revenue Collected During FY 07:	\$105,958	\$161,170	\$109,652
Expenditures During FY 07:	\$114,443	\$167,158	\$103,365
Per Capita Revenue:	\$106	\$83	\$55
Per Capita Expenditures:	\$114	\$84	\$51
Revenues over (under) Expenditures:	-\$8,485	-\$5,987	\$4,536
Ratio of Fund Balance to Expenditures:	8.30%	141.86%	67.55%
Ending Fund Balance for FY 07:	\$9,504	\$132,194	\$74,213
Per Capita Ending Fund Balance:	\$10	\$67	\$35

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$4,326	\$
Total Unreserved Funds:	\$17,989	\$51,481	\$

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$7,575	\$
Total Unrestricted Net Assets:	\$	\$48,587	\$

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	<b>\$78,380</b>	\$99,639	\$12,038
Per Capita Debt:	<b>\$78</b>	\$44	\$5
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$612	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$	\$
Revenue Collected During FY 07:	\$	\$963	\$
Expenditures During FY 07:	\$	\$893	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$70	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.21%	0.00%
Ending Retained Earnings for FY 07:	\$	\$703	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: Western Fire Protection District

Unit Code: 083/215/06 County: SANGAMON

Fiscal Year End: 6/30/2007

Accounting Method: Modified Accrual

Appropriation or Budget: \$150,000

Equalized Assessed Valuation: \$66,679,088

Population: 3,500

Employees:

Full Time:

Part Time:

Salaries Paid: \$

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$142,840	\$128,165	\$70,886
Per Capita Beginning Fund Balance:	\$41	\$64	\$33
Revenue Collected During FY 07:	\$133,065	\$161,170	\$109,652
Expenditures During FY 07:	\$95,484	\$167,158	\$103,365
Per Capita Revenue:	\$38	\$83	\$55
Per Capita Expenditures:	\$27	\$84	\$51
Revenues over (under) Expenditures:	\$37,581	-\$5,987	\$4,536
Ratio of Fund Balance to Expenditures:	188.95%	141.86%	67.55%
Ending Fund Balance for FY 07:	\$180,421	\$132,194	\$74,213
Per Capita Ending Fund Balance:	\$52	\$67	\$35

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$180,421	\$4,326	\$
Total Unreserved Funds:	\$	\$51,481	\$

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$7,575	\$
Total Unrestricted Net Assets:	\$	\$48,587	\$

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$99,639	\$12,038
Per Capita Debt:	\$	\$44	\$5
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$612	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$	\$
Revenue Collected During FY 07:	\$	\$963	\$
Expenditures During FY 07:	\$	\$893	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$70	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.21%	0.00%
Ending Retained Earnings for FY 07:	\$	\$703	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Westville Area Fire Protection District**

Unit Code: **092/080/06** County: **VERMILION**

Fiscal Year End: **4/30/2007**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$149,705**

Equalized Assessed Valuation: **\$41,377,770**

Population: **10,000**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	<b>\$81,606</b>	<b>\$128,165</b>	<b>\$70,886</b>
Per Capita Beginning Fund Balance:	<b>\$8</b>	<b>\$64</b>	<b>\$33</b>
Revenue Collected During FY 07:	<b>\$156,029</b>	<b>\$161,170</b>	<b>\$109,652</b>
Expenditures During FY 07:	<b>\$256,549</b>	<b>\$167,158</b>	<b>\$103,365</b>
Per Capita Revenue:	<b>\$16</b>	<b>\$83</b>	<b>\$55</b>
Per Capita Expenditures:	<b>\$26</b>	<b>\$84</b>	<b>\$51</b>
Revenues over (under) Expenditures:	<b>-\$100,520</b>	<b>-\$5,987</b>	<b>\$4,536</b>
Ratio of Fund Balance to Expenditures:	<b>13.57%</b>	<b>141.86%</b>	<b>67.55%</b>
Ending Fund Balance for FY 07:	<b>\$34,821</b>	<b>\$132,194</b>	<b>\$74,213</b>
Per Capita Ending Fund Balance:	<b>\$3</b>	<b>\$67</b>	<b>\$35</b>

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	<b>\$</b>	<b>\$4,326</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$51,481</b>	<b>\$</b>

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	<b>\$</b>	<b>\$7,575</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$34,821</b>	<b>\$48,587</b>	<b>\$</b>



## FISCAL YEAR 2007

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	<b>\$286,047</b>	\$99,639	\$12,038
Per Capita Debt:	<b>\$29</b>	\$44	\$5
General Obligation Debt over EAV:	<b>0.63%</b>	0.05%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$612	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$	\$
Revenue Collected During FY 07:	\$	\$963	\$
Expenditures During FY 07:	\$	\$893	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$70	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.21%	0.00%
Ending Retained Earnings for FY 07:	\$	\$703	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Wheatfield Twp Fire Protection District**

Unit Code: **014/120/06** County: **CLINTON**

Fiscal Year End: **4/30/2007**

Accounting Method: **Cash**

Appropriation or Budget: **\$278,531**

Equalized Assessed Valuation: **\$7,772,240**

Population: **560**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	<b>\$7,004</b>	<b>\$128,165</b>	<b>\$70,886</b>
Per Capita Beginning Fund Balance:	<b>\$13</b>	<b>\$64</b>	<b>\$33</b>
Revenue Collected During FY 07:	<b>\$30,014</b>	<b>\$161,170</b>	<b>\$109,652</b>
Expenditures During FY 07:	<b>\$27,071</b>	<b>\$167,158</b>	<b>\$103,365</b>
Per Capita Revenue:	<b>\$54</b>	<b>\$83</b>	<b>\$55</b>
Per Capita Expenditures:	<b>\$48</b>	<b>\$84</b>	<b>\$51</b>
Revenues over (under) Expenditures:	<b>\$2,943</b>	<b>-\$5,987</b>	<b>\$4,536</b>
Ratio of Fund Balance to Expenditures:	<b>36.74%</b>	<b>141.86%</b>	<b>67.55%</b>
Ending Fund Balance for FY 07:	<b>\$9,947</b>	<b>\$132,194</b>	<b>\$74,213</b>
Per Capita Ending Fund Balance:	<b>\$18</b>	<b>\$67</b>	<b>\$35</b>

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	<b>\$</b>	<b>\$4,326</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$9,947</b>	<b>\$51,481</b>	<b>\$</b>

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	<b>\$</b>	<b>\$7,575</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$48,587</b>	<b>\$</b>

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$99,639	\$12,038
Per Capita Debt:	\$	\$44	\$5
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$612	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$	\$
Revenue Collected During FY 07:	\$	\$963	\$
Expenditures During FY 07:	\$	\$893	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$70	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.21%	0.00%
Ending Retained Earnings for FY 07:	\$	\$703	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Williamsfield Fire Protection District**

Unit Code: **048/130/06** County: **KNOX**

Fiscal Year End: **4/30/2007**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$229,400**

Equalized Assessed Valuation: **\$53,050,057**

Population: **1,300**

Employees:

Full Time:

Part Time: **54**

Salaries Paid: **\$20,677**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	<b>\$561,589</b>	<b>\$128,165</b>	<b>\$70,886</b>
Per Capita Beginning Fund Balance:	<b>\$432</b>	<b>\$64</b>	<b>\$33</b>
Revenue Collected During FY 07:	<b>\$189,907</b>	<b>\$161,170</b>	<b>\$109,652</b>
Expenditures During FY 07:	<b>\$161,095</b>	<b>\$167,158</b>	<b>\$103,365</b>
Per Capita Revenue:	<b>\$146</b>	<b>\$83</b>	<b>\$55</b>
Per Capita Expenditures:	<b>\$124</b>	<b>\$84</b>	<b>\$51</b>
Revenues over (under) Expenditures:	<b>\$28,812</b>	<b>-\$5,987</b>	<b>\$4,536</b>
Ratio of Fund Balance to Expenditures:	<b>366.49%</b>	<b>141.86%</b>	<b>67.55%</b>
Ending Fund Balance for FY 07:	<b>\$590,401</b>	<b>\$132,194</b>	<b>\$74,213</b>
Per Capita Ending Fund Balance:	<b>\$454</b>	<b>\$67</b>	<b>\$35</b>

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	<b>\$</b>	<b>\$4,326</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$51,481</b>	<b>\$</b>

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	<b>\$</b>	<b>\$7,575</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$62,429</b>	<b>\$48,587</b>	<b>\$</b>



## FISCAL YEAR 2007

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	<b>\$170,000</b>	\$99,639	\$12,038
Per Capita Debt:	<b>\$131</b>	\$44	\$5
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$612	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$	\$
Revenue Collected During FY 07:	\$	\$963	\$
Expenditures During FY 07:	\$	\$893	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$70	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.21%	0.00%
Ending Retained Earnings for FY 07:	\$	\$703	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Williamson Co Fire Protection District**

Unit Code: **100/080/06** County: **WILLIAMSON**

Fiscal Year End: **12/31/2007**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$820,033**

Equalized Assessed Valuation: **\$185,199,433**

Population: **20,000**

Employees:

Full Time: **4**

Part Time:

Salaries Paid: **\$136,527**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	<b>\$609,810</b>	<b>\$128,165</b>	<b>\$70,886</b>
Per Capita Beginning Fund Balance:	<b>\$30</b>	<b>\$64</b>	<b>\$33</b>
Revenue Collected During FY 07:	<b>\$535,015</b>	<b>\$161,170</b>	<b>\$109,652</b>
Expenditures During FY 07:	<b>\$612,326</b>	<b>\$167,158</b>	<b>\$103,365</b>
Per Capita Revenue:	<b>\$27</b>	<b>\$83</b>	<b>\$55</b>
Per Capita Expenditures:	<b>\$31</b>	<b>\$84</b>	<b>\$51</b>
Revenues over (under) Expenditures:	<b>-\$77,311</b>	<b>-\$5,987</b>	<b>\$4,536</b>
Ratio of Fund Balance to Expenditures:	<b>123.71%</b>	<b>141.86%</b>	<b>67.55%</b>
Ending Fund Balance for FY 07:	<b>\$757,499</b>	<b>\$132,194</b>	<b>\$74,213</b>
Per Capita Ending Fund Balance:	<b>\$38</b>	<b>\$67</b>	<b>\$35</b>

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	<b>\$</b>	<b>\$4,326</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$51,481</b>	<b>\$</b>

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	<b>\$</b>	<b>\$7,575</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$758,038</b>	<b>\$48,587</b>	<b>\$</b>



## FISCAL YEAR 2007

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	<b>\$460,259</b>	\$99,639	\$12,038
Per Capita Debt:	<b>\$23</b>	\$44	\$5
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$612	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$	\$
Revenue Collected During FY 07:	\$	\$963	\$
Expenditures During FY 07:	\$	\$893	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$70	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.21%	0.00%
Ending Retained Earnings for FY 07:	\$	\$703	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Williamsville Fire Protection District**

Unit Code: **083/220/06** County: **SANGAMON**

Fiscal Year End: **6/30/2007**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$305,576**

Equalized Assessed Valuation: **\$35,091,025**

Population: **1,439**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	<b>\$158,204</b>	<b>\$128,165</b>	<b>\$70,886</b>
Per Capita Beginning Fund Balance:	<b>\$110</b>	<b>\$64</b>	<b>\$33</b>
Revenue Collected During FY 07:	<b>\$151,703</b>	<b>\$161,170</b>	<b>\$109,652</b>
Expenditures During FY 07:	<b>\$122,823</b>	<b>\$167,158</b>	<b>\$103,365</b>
Per Capita Revenue:	<b>\$105</b>	<b>\$83</b>	<b>\$55</b>
Per Capita Expenditures:	<b>\$85</b>	<b>\$84</b>	<b>\$51</b>
Revenues over (under) Expenditures:	<b>\$28,880</b>	<b>-\$5,987</b>	<b>\$4,536</b>
Ratio of Fund Balance to Expenditures:	<b>152.32%</b>	<b>141.86%</b>	<b>67.55%</b>
Ending Fund Balance for FY 07:	<b>\$187,084</b>	<b>\$132,194</b>	<b>\$74,213</b>
Per Capita Ending Fund Balance:	<b>\$130</b>	<b>\$67</b>	<b>\$35</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$4,326</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$51,481</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$7,575</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$187,084</b>	<b>\$48,587</b>	<b>\$</b>



## FISCAL YEAR 2007

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	<b>\$577,220</b>	\$99,639	\$12,038
Per Capita Debt:	<b>\$401</b>	\$44	\$5
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$612	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$	\$
Revenue Collected During FY 07:	\$	\$963	\$
Expenditures During FY 07:	\$	\$893	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$70	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.21%	0.00%
Ending Retained Earnings for FY 07:	\$	\$703	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000**

#### Local Government Profile

Unit Name: **Wilmington Fire Protection District**

Unit Code: **099/150/06** County: **WILL**

Fiscal Year End: **4/30/2007**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$2,931,582**

Equalized Assessed Valuation: **\$189,496,018**

Population: **10,000**

Employees:

Full Time: **1**

Part Time: **56**

Salaries Paid: **\$519,581**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	<b>\$326,679</b>	<b>\$1,656,604</b>	<b>\$1,023,568</b>
Per Capita Beginning Fund Balance:	<b>\$33</b>	<b>\$105</b>	<b>\$56</b>
Revenue Collected During FY 07:	<b>\$1,462,990</b>	<b>\$3,771,407</b>	<b>\$2,711,965</b>
Expenditures During FY 07:	<b>\$1,831,174</b>	<b>\$3,473,521</b>	<b>\$2,515,345</b>
Per Capita Revenue:	<b>\$146</b>	<b>\$249</b>	<b>\$166</b>
Per Capita Expenditures:	<b>\$183</b>	<b>\$226</b>	<b>\$160</b>
Revenues over (under) Expenditures:	<b>-\$368,184</b>	<b>\$297,887</b>	<b>\$177,930</b>
Ratio of Fund Balance to Expenditures:	<b>15.48%</b>	<b>71.37%</b>	<b>45.73%</b>
Ending Fund Balance for FY 07:	<b>\$283,495</b>	<b>\$2,133,613</b>	<b>\$1,176,597</b>
Per Capita Ending Fund Balance:	<b>\$28</b>	<b>\$154</b>	<b>\$68</b>

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	<b>\$</b>	<b>\$1,532</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$283,495</b>	<b>\$54,592</b>	<b>\$</b>

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	<b>\$</b>	<b>\$481,228</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$1,973,359</b>	<b>\$971,374</b>



## FISCAL YEAR 2007

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	<b>\$325,000</b>	<b>\$1,311,463</b>	<b>\$320,399</b>
Per Capita Debt:	<b>\$33</b>	<b>\$81</b>	<b>\$24</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.04%</b>	<b>0.00%</b>

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	<b>\$</b>	<b>\$492</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 07:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Revenue Collected During FY 07:	<b>\$</b>	<b>\$3,311</b>	<b>\$</b>
Expenditures During FY 07:	<b>\$</b>	<b>\$1,855</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>\$1,457</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>1.58%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 07:	<b>\$</b>	<b>\$1,949</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$</b>	<b>\$</b>

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Win-Bur-Sew Fire Protection District**

Unit Code: **101/120/06** County: **WINNEBAGO**

Fiscal Year End: **4/30/2007**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$373,836**

Equalized Assessed Valuation: **\$108,567,272**

Population: **6,896**

Employees:

Full Time: **1**

Part Time: **36**

Salaries Paid: **\$136,116**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	<b>-\$16,009</b>	<b>\$128,165</b>	<b>\$70,886</b>
Per Capita Beginning Fund Balance:	<b>-\$2</b>	<b>\$64</b>	<b>\$33</b>
Revenue Collected During FY 07:	<b>\$460,494</b>	<b>\$161,170</b>	<b>\$109,652</b>
Expenditures During FY 07:	<b>\$514,551</b>	<b>\$167,158</b>	<b>\$103,365</b>
Per Capita Revenue:	<b>\$67</b>	<b>\$83</b>	<b>\$55</b>
Per Capita Expenditures:	<b>\$75</b>	<b>\$84</b>	<b>\$51</b>
Revenues over (under) Expenditures:	<b>-\$54,057</b>	<b>-\$5,987</b>	<b>\$4,536</b>
Ratio of Fund Balance to Expenditures:	<b>0.96%</b>	<b>141.86%</b>	<b>67.55%</b>
Ending Fund Balance for FY 07:	<b>\$4,934</b>	<b>\$132,194</b>	<b>\$74,213</b>
Per Capita Ending Fund Balance:	<b>\$1</b>	<b>\$67</b>	<b>\$35</b>

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	<b>\$</b>	<b>\$4,326</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$51,481</b>	<b>\$</b>

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	<b>\$</b>	<b>\$7,575</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$4,934</b>	<b>\$48,587</b>	<b>\$</b>



## FISCAL YEAR 2007

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	<b>\$265,250</b>	<b>\$99,639</b>	<b>\$12,038</b>
Per Capita Debt:	<b>\$38</b>	<b>\$44</b>	<b>\$5</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.05%</b>	<b>0.00%</b>

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	<b>\$</b>	<b>\$612</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 07:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Revenue Collected During FY 07:	<b>\$</b>	<b>\$963</b>	<b>\$</b>
Expenditures During FY 07:	<b>\$</b>	<b>\$893</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>\$70</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>1.21%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 07:	<b>\$</b>	<b>\$703</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$</b>	<b>\$</b>

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: Windsor Fire Protection District

Unit Code: 086/040/06

County: SHELBY

Fiscal Year End:

4/30/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$71,200

Equalized Assessed Valuation:

\$28,498,590

Population:

2,200

Employees:

Full Time:

Part Time:

Salaries Paid:

\$

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$17,313	\$128,165	\$70,886
Per Capita Beginning Fund Balance:	\$8	\$64	\$33
Revenue Collected During FY 07:	\$64,007	\$161,170	\$109,652
Expenditures During FY 07:	\$66,918	\$167,158	\$103,365
Per Capita Revenue:	\$29	\$83	\$55
Per Capita Expenditures:	\$30	\$84	\$51
Revenues over (under) Expenditures:	-\$2,911	-\$5,987	\$4,536
Ratio of Fund Balance to Expenditures:	21.52%	141.86%	67.55%
Ending Fund Balance for FY 07:	\$14,402	\$132,194	\$74,213
Per Capita Ending Fund Balance:	\$7	\$67	\$35

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$4,326	\$
Total Unreserved Funds:	\$14,402	\$51,481	\$

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$7,575	\$
Total Unrestricted Net Assets:	\$	\$48,587	\$

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$99,639	\$12,038
Per Capita Debt:	\$	\$44	\$5
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$612	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$	\$
Revenue Collected During FY 07:	\$	\$963	\$
Expenditures During FY 07:	\$	\$893	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$70	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.21%	0.00%
Ending Retained Earnings for FY 07:	\$	\$703	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000**

#### Local Government Profile

Unit Name: **Winfield Fire Protection District**

Unit Code: **022/230/06** County: **DUPAGE**

Fiscal Year End: **4/30/2007**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,371,650**

Equalized Assessed Valuation: **\$666,877,966**

Population: **32,000**

Employees:

Full Time: **8**

Part Time: **33**

Salaries Paid: **\$884,824**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	<b>\$1,047,861</b>	<b>\$1,656,604</b>	<b>\$1,023,568</b>
Per Capita Beginning Fund Balance:	<b>\$33</b>	<b>\$105</b>	<b>\$56</b>
Revenue Collected During FY 07:	<b>\$2,277,350</b>	<b>\$3,771,407</b>	<b>\$2,711,965</b>
Expenditures During FY 07:	<b>\$1,942,317</b>	<b>\$3,473,521</b>	<b>\$2,515,345</b>
Per Capita Revenue:	<b>\$71</b>	<b>\$249</b>	<b>\$166</b>
Per Capita Expenditures:	<b>\$61</b>	<b>\$226</b>	<b>\$160</b>
Revenues over (under) Expenditures:	<b>\$335,033</b>	<b>\$297,887</b>	<b>\$177,930</b>
Ratio of Fund Balance to Expenditures:	<b>60.48%</b>	<b>71.37%</b>	<b>45.73%</b>
Ending Fund Balance for FY 07:	<b>\$1,174,757</b>	<b>\$2,133,613</b>	<b>\$1,176,597</b>
Per Capita Ending Fund Balance:	<b>\$37</b>	<b>\$154</b>	<b>\$68</b>

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	<b>\$</b>	<b>\$1,532</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$54,592</b>	<b>\$</b>

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	<b>\$1,419,343</b>	<b>\$481,228</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$967,484</b>	<b>\$1,973,359</b>	<b>\$971,374</b>



## FISCAL YEAR 2007

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	<b>\$207,273</b>	<b>\$1,311,463</b>	<b>\$320,399</b>
Per Capita Debt:	<b>\$6</b>	<b>\$81</b>	<b>\$24</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.04%</b>	<b>0.00%</b>

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	<b>\$</b>	<b>\$492</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 07:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Revenue Collected During FY 07:	<b>\$</b>	<b>\$3,311</b>	<b>\$</b>
Expenditures During FY 07:	<b>\$</b>	<b>\$1,855</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>\$1,457</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>1.58%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 07:	<b>\$</b>	<b>\$1,949</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$</b>	<b>\$</b>

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Winnebago County #1 Fire Protection District**

Unit Code: **101/130/06** County: **WINNEBAGO**

Fiscal Year End: **4/30/2007**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$541,165**

Equalized Assessed Valuation: **\$105,696,209**

Population: **5,172**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	<b>\$556,410</b>	<b>\$128,165</b>	<b>\$70,886</b>
Per Capita Beginning Fund Balance:	<b>\$108</b>	<b>\$64</b>	<b>\$33</b>
Revenue Collected During FY 07:	<b>\$521,610</b>	<b>\$161,170</b>	<b>\$109,652</b>
Expenditures During FY 07:	<b>\$867,312</b>	<b>\$167,158</b>	<b>\$103,365</b>
Per Capita Revenue:	<b>\$101</b>	<b>\$83</b>	<b>\$55</b>
Per Capita Expenditures:	<b>\$168</b>	<b>\$84</b>	<b>\$51</b>
Revenues over (under) Expenditures:	<b>-\$345,702</b>	<b>-\$5,987</b>	<b>\$4,536</b>
Ratio of Fund Balance to Expenditures:	<b>24.29%</b>	<b>141.86%</b>	<b>67.55%</b>
Ending Fund Balance for FY 07:	<b>\$210,708</b>	<b>\$132,194</b>	<b>\$74,213</b>
Per Capita Ending Fund Balance:	<b>\$41</b>	<b>\$67</b>	<b>\$35</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$4,326</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$210,708</b>	<b>\$51,481</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$7,575</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$48,587</b>	<b>\$</b>

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	<b>\$126,956</b>	\$99,639	\$12,038
Per Capita Debt:	<b>\$25</b>	\$44	\$5
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$612	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$	\$
Revenue Collected During FY 07:	\$	\$963	\$
Expenditures During FY 07:	\$	\$893	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$70	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.21%	0.00%
Ending Retained Earnings for FY 07:	\$	\$703	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: Winslow Fire Protection District

Unit Code: 089/100/06 County: STEPHENSON

Fiscal Year End: 4/30/2007

Accounting Method: Cash

Appropriation or Budget: \$43,300

Equalized Assessed Valuation: \$10,527,841

Population: 800

Employees:

Full Time:

Part Time:

Salaries Paid: \$

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$47,896	\$128,165	\$70,886
Per Capita Beginning Fund Balance:	\$60	\$64	\$33
Revenue Collected During FY 07:	\$46,241	\$161,170	\$109,652
Expenditures During FY 07:	\$25,898	\$167,158	\$103,365
Per Capita Revenue:	\$58	\$83	\$55
Per Capita Expenditures:	\$32	\$84	\$51
Revenues over (under) Expenditures:	\$20,343	-\$5,987	\$4,536
Ratio of Fund Balance to Expenditures:	263.49%	141.86%	67.55%
Ending Fund Balance for FY 07:	\$68,239	\$132,194	\$74,213
Per Capita Ending Fund Balance:	\$85	\$67	\$35

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$4,326	\$
Total Unreserved Funds:	\$	\$51,481	\$

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$7,575	\$
Total Unrestricted Net Assets:	\$	\$48,587	\$

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$99,639	\$12,038
Per Capita Debt:	\$	\$44	\$5
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$612	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$	\$
Revenue Collected During FY 07:	\$	\$963	\$
Expenditures During FY 07:	\$	\$893	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$70	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.21%	0.00%
Ending Retained Earnings for FY 07:	\$	\$703	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Winthrop Harbor Fire Protection District**

Unit Code: **049/160/06** County: **LAKE**

Fiscal Year End: **5/31/2007**

Accounting Method: **Cash**

Appropriation or Budget: **\$60,325**

Equalized Assessed Valuation: **\$39,232,701**

Population: **2,250**

Employees:

Full Time:

Part Time: **4**

Salaries Paid: **\$700**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	<b>\$34,296</b>	<b>\$128,165</b>	<b>\$70,886</b>
Per Capita Beginning Fund Balance:	<b>\$15</b>	<b>\$64</b>	<b>\$33</b>
Revenue Collected During FY 07:	<b>\$55,021</b>	<b>\$161,170</b>	<b>\$109,652</b>
Expenditures During FY 07:	<b>\$56,844</b>	<b>\$167,158</b>	<b>\$103,365</b>
Per Capita Revenue:	<b>\$24</b>	<b>\$83</b>	<b>\$55</b>
Per Capita Expenditures:	<b>\$25</b>	<b>\$84</b>	<b>\$51</b>
Revenues over (under) Expenditures:	<b>-\$1,823</b>	<b>-\$5,987</b>	<b>\$4,536</b>
Ratio of Fund Balance to Expenditures:	<b>57.13%</b>	<b>141.86%</b>	<b>67.55%</b>
Ending Fund Balance for FY 07:	<b>\$32,473</b>	<b>\$132,194</b>	<b>\$74,213</b>
Per Capita Ending Fund Balance:	<b>\$14</b>	<b>\$67</b>	<b>\$35</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$4,326</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$51,481</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$7,575</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$48,587</b>	<b>\$</b>

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$99,639	\$12,038
Per Capita Debt:	\$	\$44	\$5
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$612	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$	\$
Revenue Collected During FY 07:	\$	\$963	\$
Expenditures During FY 07:	\$	\$893	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$70	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.21%	0.00%
Ending Retained Earnings for FY 07:	\$	\$703	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000**

#### Local Government Profile

Unit Name: **Wonder Lake Fire Protection District**

Unit Code: **063/130/06** County: **MCHENRY**

Fiscal Year End: **4/30/2007**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,078,200**

Equalized Assessed Valuation: **\$244,394,175**

Population: **8,808**

Employees:

Full Time:

Part Time: **51**

Salaries Paid: **\$358,239**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	<b>\$138,738</b>	<b>\$1,656,604</b>	<b>\$1,023,568</b>
Per Capita Beginning Fund Balance:	<b>\$16</b>	<b>\$105</b>	<b>\$56</b>
Revenue Collected During FY 07:	<b>\$898,590</b>	<b>\$3,771,407</b>	<b>\$2,711,965</b>
Expenditures During FY 07:	<b>\$863,326</b>	<b>\$3,473,521</b>	<b>\$2,515,345</b>
Per Capita Revenue:	<b>\$102</b>	<b>\$249</b>	<b>\$166</b>
Per Capita Expenditures:	<b>\$98</b>	<b>\$226</b>	<b>\$160</b>
Revenues over (under) Expenditures:	<b>\$35,264</b>	<b>\$297,887</b>	<b>\$177,930</b>
Ratio of Fund Balance to Expenditures:	<b>20.32%</b>	<b>71.37%</b>	<b>45.73%</b>
Ending Fund Balance for FY 07:	<b>\$175,408</b>	<b>\$2,133,613</b>	<b>\$1,176,597</b>
Per Capita Ending Fund Balance:	<b>\$20</b>	<b>\$154</b>	<b>\$68</b>

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	<b>\$</b>	<b>\$1,532</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$54,592</b>	<b>\$</b>

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	<b>\$132,276</b>	<b>\$481,228</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$43,132</b>	<b>\$1,973,359</b>	<b>\$971,374</b>



## FISCAL YEAR 2007

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$1,311,463	\$320,399
Per Capita Debt:	\$	\$81	\$24
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$492	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$	\$
Revenue Collected During FY 07:	\$	\$3,311	\$
Expenditures During FY 07:	\$	\$1,855	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$1,457	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 07:	\$	\$1,949	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000**

#### Local Government Profile

Unit Name: **Wood Dale Fire Protection District**

Unit Code: **022/240/06** County: **DUPAGE**

Fiscal Year End: **5/31/2007**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$4,213,245**

Equalized Assessed Valuation: **\$712,506,394**

Population: **15,000**

Employees:

Full Time: **33**

Part Time: **12**

Salaries Paid: **\$2,300,647**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	<b>\$275,702</b>	<b>\$1,656,604</b>	<b>\$1,023,568</b>
Per Capita Beginning Fund Balance:	<b>\$18</b>	<b>\$105</b>	<b>\$56</b>
Revenue Collected During FY 07:	<b>\$4,102,136</b>	<b>\$3,771,407</b>	<b>\$2,711,965</b>
Expenditures During FY 07:	<b>\$3,922,704</b>	<b>\$3,473,521</b>	<b>\$2,515,345</b>
Per Capita Revenue:	<b>\$273</b>	<b>\$249</b>	<b>\$166</b>
Per Capita Expenditures:	<b>\$262</b>	<b>\$226</b>	<b>\$160</b>
Revenues over (under) Expenditures:	<b>\$179,432</b>	<b>\$297,887</b>	<b>\$177,930</b>
Ratio of Fund Balance to Expenditures:	<b>10.97%</b>	<b>71.37%</b>	<b>45.73%</b>
Ending Fund Balance for FY 07:	<b>\$430,134</b>	<b>\$2,133,613</b>	<b>\$1,176,597</b>
Per Capita Ending Fund Balance:	<b>\$29</b>	<b>\$154</b>	<b>\$68</b>

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	<b>\$</b>	<b>\$1,532</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$54,592</b>	<b>\$</b>

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	<b>\$489,380</b>	<b>\$481,228</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>-\$203,692</b>	<b>\$1,973,359</b>	<b>\$971,374</b>



## FISCAL YEAR 2007

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	<b>\$885,229</b>	<b>\$1,311,463</b>	<b>\$320,399</b>
Per Capita Debt:	<b>\$59</b>	<b>\$81</b>	<b>\$24</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.04%</b>	<b>0.00%</b>

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	<b>\$</b>	<b>\$492</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 07:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Revenue Collected During FY 07:	<b>\$</b>	<b>\$3,311</b>	<b>\$</b>
Expenditures During FY 07:	<b>\$</b>	<b>\$1,855</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>\$1,457</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>1.58%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 07:	<b>\$</b>	<b>\$1,949</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$</b>	<b>\$</b>

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Woodland Fire Protection District**

Unit Code: **038/200/06** County: **IROQUOIS**

Fiscal Year End: **4/30/2007**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$85,526**

Equalized Assessed Valuation: **\$12,641,675**

Population: **1,000**

Employees:

Full Time:

Part Time: **20**

Salaries Paid: **\$9,237**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	<b>\$125,651</b>	<b>\$128,165</b>	<b>\$70,886</b>
Per Capita Beginning Fund Balance:	<b>\$126</b>	<b>\$64</b>	<b>\$33</b>
Revenue Collected During FY 07:	<b>\$63,263</b>	<b>\$161,170</b>	<b>\$109,652</b>
Expenditures During FY 07:	<b>\$43,716</b>	<b>\$167,158</b>	<b>\$103,365</b>
Per Capita Revenue:	<b>\$63</b>	<b>\$83</b>	<b>\$55</b>
Per Capita Expenditures:	<b>\$44</b>	<b>\$84</b>	<b>\$51</b>
Revenues over (under) Expenditures:	<b>\$19,547</b>	<b>-\$5,987</b>	<b>\$4,536</b>
Ratio of Fund Balance to Expenditures:	<b>332.14%</b>	<b>141.86%</b>	<b>67.55%</b>
Ending Fund Balance for FY 07:	<b>\$145,198</b>	<b>\$132,194</b>	<b>\$74,213</b>
Per Capita Ending Fund Balance:	<b>\$145</b>	<b>\$67</b>	<b>\$35</b>

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	<b>\$</b>	<b>\$4,326</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$145,198</b>	<b>\$51,481</b>	<b>\$</b>

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	<b>\$</b>	<b>\$7,575</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$48,587</b>	<b>\$</b>

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$99,639	\$12,038
Per Capita Debt:	\$	\$44	\$5
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$612	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$	\$
Revenue Collected During FY 07:	\$	\$963	\$
Expenditures During FY 07:	\$	\$893	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$70	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.21%	0.00%
Ending Retained Earnings for FY 07:	\$	\$703	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: Woodlawn Fire Protection District

Unit Code: 041/030/06 County: JEFFERSON

Fiscal Year End: 12/31/2007

Accounting Method: Cash With Assets

Appropriation or Budget: \$85,600

Equalized Assessed Valuation: \$13,779,061

Population: 4,999

Employees:

Full Time:

Part Time:

Salaries Paid: \$

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$51,165	\$128,165	\$70,886
Per Capita Beginning Fund Balance:	\$10	\$64	\$33
Revenue Collected During FY 07:	\$65,085	\$161,170	\$109,652
Expenditures During FY 07:	\$84,757	\$167,158	\$103,365
Per Capita Revenue:	\$13	\$83	\$55
Per Capita Expenditures:	\$17	\$84	\$51
Revenues over (under) Expenditures:	-\$19,672	-\$5,987	\$4,536
Ratio of Fund Balance to Expenditures:	37.16%	141.86%	67.55%
Ending Fund Balance for FY 07:	\$31,493	\$132,194	\$74,213
Per Capita Ending Fund Balance:	\$6	\$67	\$35

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$225	\$4,326	\$
Total Unreserved Funds:	\$31,268	\$51,481	\$

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$7,575	\$
Total Unrestricted Net Assets:	\$	\$48,587	\$

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$99,639	\$12,038
Per Capita Debt:	\$	\$44	\$5
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$612	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$	\$
Revenue Collected During FY 07:	\$	\$963	\$
Expenditures During FY 07:	\$	\$893	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$70	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.21%	0.00%
Ending Retained Earnings for FY 07:	\$	\$703	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: Woodside #1 Fire Protection District

Unit Code: 083/240/06 County: SANGAMON

Fiscal Year End: 5/31/2007

Accounting Method: Cash

Appropriation or Budget: \$144,608

Equalized Assessed Valuation: \$42,109,426

Population: 38,670

Employees:

Full Time:

Part Time:

Salaries Paid: \$

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$22,636	\$128,165	\$70,886
Per Capita Beginning Fund Balance:	\$1	\$64	\$33
Revenue Collected During FY 07:	\$132,001	\$161,170	\$109,652
Expenditures During FY 07:	\$148,637	\$167,158	\$103,365
Per Capita Revenue:	\$3	\$83	\$55
Per Capita Expenditures:	\$4	\$84	\$51
Revenues over (under) Expenditures:	-\$16,636	-\$5,987	\$4,536
Ratio of Fund Balance to Expenditures:	4.04%	141.86%	67.55%
Ending Fund Balance for FY 07:	\$6,000	\$132,194	\$74,213
Per Capita Ending Fund Balance:	\$	\$67	\$35

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$4,326	\$
Total Unreserved Funds:	\$22,636	\$51,481	\$

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$7,575	\$
Total Unrestricted Net Assets:	\$	\$48,587	\$

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$99,639	\$12,038
Per Capita Debt:	\$	\$44	\$5
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$612	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$	\$
Revenue Collected During FY 07:	\$	\$963	\$
Expenditures During FY 07:	\$	\$893	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$70	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.21%	0.00%
Ending Retained Earnings for FY 07:	\$	\$703	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Woodson Fire Protection District**

Unit Code: **069/030/06** County: **MORGAN**

Fiscal Year End: **7/31/2007**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$100,000**

Equalized Assessed Valuation: **\$21,041,208**

Population: **800**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	<b>\$11,735</b>	<b>\$128,165</b>	<b>\$70,886</b>
Per Capita Beginning Fund Balance:	<b>\$15</b>	<b>\$64</b>	<b>\$33</b>
Revenue Collected During FY 07:	<b>\$25,504</b>	<b>\$161,170</b>	<b>\$109,652</b>
Expenditures During FY 07:	<b>\$30,141</b>	<b>\$167,158</b>	<b>\$103,365</b>
Per Capita Revenue:	<b>\$32</b>	<b>\$83</b>	<b>\$55</b>
Per Capita Expenditures:	<b>\$38</b>	<b>\$84</b>	<b>\$51</b>
Revenues over (under) Expenditures:	<b>-\$4,637</b>	<b>-\$5,987</b>	<b>\$4,536</b>
Ratio of Fund Balance to Expenditures:	<b>23.55%</b>	<b>141.86%</b>	<b>67.55%</b>
Ending Fund Balance for FY 07:	<b>\$7,098</b>	<b>\$132,194</b>	<b>\$74,213</b>
Per Capita Ending Fund Balance:	<b>\$9</b>	<b>\$67</b>	<b>\$35</b>

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	<b>\$</b>	<b>\$4,326</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$51,481</b>	<b>\$</b>

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	<b>\$81,929</b>	<b>\$7,575</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$7,098</b>	<b>\$48,587</b>	<b>\$</b>

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	<b>\$104,962</b>	\$99,639	\$12,038
Per Capita Debt:	<b>\$131</b>	\$44	\$5
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$612	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$	\$
Revenue Collected During FY 07:	\$	\$963	\$
Expenditures During FY 07:	\$	\$893	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$70	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.21%	0.00%
Ending Retained Earnings for FY 07:	\$	\$703	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000**

#### Local Government Profile

**Unit Name:** Woodstock Rural Fire Protection District

**Unit Code:** 063/140/06 **County:** MCHENRY

**Fiscal Year End:** 4/30/2007

**Accounting Method:** Modified Accrual

**Appropriation or Budget:** \$5,088,118

**Equalized Assessed Valuation:** \$842,974,336

**Population:** 35,000

**Employees:**

**Full Time:** 27

**Part Time:** 63

**Salaries Paid:** \$2,250,227

#### Blended Component Units

Number Submitted = 2

Foreign Fire Insurance Fd

Woodstock Firefighters Pension Fund

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$1,015,042	\$1,656,604	\$1,023,568
Per Capita Beginning Fund Balance:	\$29	\$105	\$56
Revenue Collected During FY 07:	\$4,746,496	\$3,771,407	\$2,711,965
Expenditures During FY 07:	\$4,138,036	\$3,473,521	\$2,515,345
Per Capita Revenue:	\$136	\$249	\$166
Per Capita Expenditures:	\$118	\$226	\$160
Revenues over (under) Expenditures:	\$608,460	\$297,887	\$177,930
Ratio of Fund Balance to Expenditures:	41.00%	71.37%	45.73%
Ending Fund Balance for FY 07:	\$1,696,629	\$2,133,613	\$1,176,597
Per Capita Ending Fund Balance:	\$48	\$154	\$68

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$1,532	\$
Total Unreserved Funds:	\$	\$54,592	\$

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$904,491	\$481,228	\$
Total Unrestricted Net Assets:	\$886,880	\$1,973,359	\$971,374



## FISCAL YEAR 2007

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	<b>\$1,385,650</b>	<b>\$1,311,463</b>	<b>\$320,399</b>
Per Capita Debt:	<b>\$40</b>	<b>\$81</b>	<b>\$24</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.04%</b>	<b>0.00%</b>

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	<b>\$</b>	<b>\$492</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 07:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Revenue Collected During FY 07:	<b>\$</b>	<b>\$3,311</b>	<b>\$</b>
Expenditures During FY 07:	<b>\$</b>	<b>\$1,855</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>\$1,457</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>1.58%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 07:	<b>\$</b>	<b>\$1,949</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$</b>	<b>\$</b>

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: Worden Fire Protection District

Unit Code: 057/200/06 County: MADISON

Fiscal Year End: 6/30/2007

Accounting Method: Cash

Appropriation or Budget: \$62,000

Equalized Assessed Valuation: \$17,918,314

Population: 1,600

Employees:

Full Time:

Part Time: 8

Salaries Paid: \$5,230

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$35,746	\$128,165	\$70,886
Per Capita Beginning Fund Balance:	\$22	\$64	\$33
Revenue Collected During FY 07:	\$220,048	\$161,170	\$109,652
Expenditures During FY 07:	\$220,511	\$167,158	\$103,365
Per Capita Revenue:	\$138	\$83	\$55
Per Capita Expenditures:	\$138	\$84	\$51
Revenues over (under) Expenditures:	-\$463	-\$5,987	\$4,536
Ratio of Fund Balance to Expenditures:	13.79%	141.86%	67.55%
Ending Fund Balance for FY 07:	\$30,404	\$132,194	\$74,213
Per Capita Ending Fund Balance:	\$19	\$67	\$35

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$4,326	\$
Total Unreserved Funds:	\$	\$51,481	\$

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$7,575	\$
Total Unrestricted Net Assets:	\$	\$48,587	\$

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	<b>\$135,850</b>	\$99,639	\$12,038
Per Capita Debt:	<b>\$85</b>	\$44	\$5
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$612	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$	\$
Revenue Collected During FY 07:	\$	\$963	\$
Expenditures During FY 07:	\$	\$893	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$70	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.21%	0.00%
Ending Retained Earnings for FY 07:	\$	\$703	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Wyanet Fire Protection District**

Unit Code: **006/160/06**

County: **BUREAU**

Fiscal Year End:

**5/5/2007**

Accounting Method:

**Cash**

Appropriation or Budget:

**\$331,096**

Equalized Assessed Valuation:

**\$16,918,176**

Population:

**1,500**

Employees:

Full Time:

Part Time:

Salaries Paid:

**\$**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	<b>\$270,610</b>	<b>\$128,165</b>	<b>\$70,886</b>
Per Capita Beginning Fund Balance:	<b>\$180</b>	<b>\$64</b>	<b>\$33</b>
Revenue Collected During FY 07:	<b>\$122,530</b>	<b>\$161,170</b>	<b>\$109,652</b>
Expenditures During FY 07:	<b>\$86,197</b>	<b>\$167,158</b>	<b>\$103,365</b>
Per Capita Revenue:	<b>\$82</b>	<b>\$83</b>	<b>\$55</b>
Per Capita Expenditures:	<b>\$57</b>	<b>\$84</b>	<b>\$51</b>
Revenues over (under) Expenditures:	<b>\$36,333</b>	<b>-\$5,987</b>	<b>\$4,536</b>
Ratio of Fund Balance to Expenditures:	<b>356.09%</b>	<b>141.86%</b>	<b>67.55%</b>
Ending Fund Balance for FY 07:	<b>\$306,943</b>	<b>\$132,194</b>	<b>\$74,213</b>
Per Capita Ending Fund Balance:	<b>\$205</b>	<b>\$67</b>	<b>\$35</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$4,326</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$306,943</b>	<b>\$51,481</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$7,575</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$48,587</b>	<b>\$</b>

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$99,639	\$12,038
Per Capita Debt:	\$	\$44	\$5
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$612	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$	\$
Revenue Collected During FY 07:	\$	\$963	\$
Expenditures During FY 07:	\$	\$893	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$70	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.21%	0.00%
Ending Retained Earnings for FY 07:	\$	\$703	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: Wyoming Fire Protection District

Unit Code: 087/040/06 County: STARK

Fiscal Year End: 6/30/2007

Accounting Method: Modified Accrual

Appropriation or Budget: \$140,775

Equalized Assessed Valuation: \$38,374,719

Population: 4,500

Employees:

Full Time:

Part Time:

Salaries Paid: \$

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$83,744	\$128,165	\$70,886
Per Capita Beginning Fund Balance:	\$19	\$64	\$33
Revenue Collected During FY 07:	\$120,216	\$161,170	\$109,652
Expenditures During FY 07:	\$120,632	\$167,158	\$103,365
Per Capita Revenue:	\$27	\$83	\$55
Per Capita Expenditures:	\$27	\$84	\$51
Revenues over (under) Expenditures:	-\$416	-\$5,987	\$4,536
Ratio of Fund Balance to Expenditures:	69.08%	141.86%	67.55%
Ending Fund Balance for FY 07:	\$83,328	\$132,194	\$74,213
Per Capita Ending Fund Balance:	\$19	\$67	\$35

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$4,326	\$
Total Unreserved Funds:	\$	\$51,481	\$

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$7,575	\$
Total Unrestricted Net Assets:	\$138,225	\$48,587	\$

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	<b>\$127,000</b>	\$99,639	\$12,038
Per Capita Debt:	<b>\$28</b>	\$44	\$5
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$612	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$	\$
Revenue Collected During FY 07:	\$	\$963	\$
Expenditures During FY 07:	\$	\$893	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$70	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.21%	0.00%
Ending Retained Earnings for FY 07:	\$	\$703	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000**

#### Local Government Profile

Unit Name: **York Center Fire Protection District**

Unit Code: **022/250/06** County: **DUPAGE**

Fiscal Year End: **6/30/2007**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$3,469,920**

Equalized Assessed Valuation: **\$305,313,137**

Population: **15,000**

Employees:

Full Time: **2**

Part Time: **61**

Salaries Paid: **\$848,591**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	<b>\$107,793</b>	<b>\$1,656,604</b>	<b>\$1,023,568</b>
Per Capita Beginning Fund Balance:	<b>\$7</b>	<b>\$105</b>	<b>\$56</b>
Revenue Collected During FY 07:	<b>\$2,327,183</b>	<b>\$3,771,407</b>	<b>\$2,711,965</b>
Expenditures During FY 07:	<b>\$1,890,867</b>	<b>\$3,473,521</b>	<b>\$2,515,345</b>
Per Capita Revenue:	<b>\$155</b>	<b>\$249</b>	<b>\$166</b>
Per Capita Expenditures:	<b>\$126</b>	<b>\$226</b>	<b>\$160</b>
Revenues over (under) Expenditures:	<b>\$436,316</b>	<b>\$297,887</b>	<b>\$177,930</b>
Ratio of Fund Balance to Expenditures:	<b>30.67%</b>	<b>71.37%</b>	<b>45.73%</b>
Ending Fund Balance for FY 07:	<b>\$579,904</b>	<b>\$2,133,613</b>	<b>\$1,176,597</b>
Per Capita Ending Fund Balance:	<b>\$39</b>	<b>\$154</b>	<b>\$68</b>

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	<b>\$</b>	<b>\$1,532</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$54,592</b>	<b>\$</b>

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	<b>\$</b>	<b>\$481,228</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$576,101</b>	<b>\$1,973,359</b>	<b>\$971,374</b>

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	<b>\$1,568,926</b>	<b>\$1,311,463</b>	<b>\$320,399</b>
Per Capita Debt:	<b>\$105</b>	<b>\$81</b>	<b>\$24</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.04%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	<b>\$492</b>	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	<b>\$</b>	\$
Revenue Collected During FY 07:	\$	<b>\$3,311</b>	\$
Expenditures During FY 07:	\$	<b>\$1,855</b>	\$
Per Capita Revenue:	\$	<b>\$</b>	\$
Per Capita Expenditures:	\$	<b>\$</b>	\$
Operating Income (loss):	\$	<b>\$1,457</b>	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>1.58%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 07:	\$	<b>\$1,949</b>	\$
Per Capita Ending Retained Earnings:	\$	<b>\$</b>	\$

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000**

#### Local Government Profile

Unit Name: **Yorkfield Fire Protection District**

Unit Code: **016/360/06**

County: **COOK**

Fiscal Year End:

**5/31/2007**

Accounting Method:

**Cash With Assets**

Appropriation or Budget:

**\$1,277,450**

Equalized Assessed Valuation:

**\$53,564,524**

Population:

**700**

Employees:

Full Time:

Part Time:

Salaries Paid:

**\$**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	<b>\$334,834</b>	<b>\$1,656,604</b>	<b>\$1,023,568</b>
Per Capita Beginning Fund Balance:	<b>\$478</b>	<b>\$105</b>	<b>\$56</b>
Revenue Collected During FY 07:	<b>\$1,192,281</b>	<b>\$3,771,407</b>	<b>\$2,711,965</b>
Expenditures During FY 07:	<b>\$215,720</b>	<b>\$3,473,521</b>	<b>\$2,515,345</b>
Per Capita Revenue:	<b>\$1,703</b>	<b>\$249</b>	<b>\$166</b>
Per Capita Expenditures:	<b>\$308</b>	<b>\$226</b>	<b>\$160</b>
Revenues over (under) Expenditures:	<b>\$976,561</b>	<b>\$297,887</b>	<b>\$177,930</b>
Ratio of Fund Balance to Expenditures:	<b>607.92%</b>	<b>71.37%</b>	<b>45.73%</b>
Ending Fund Balance for FY 07:	<b>\$1,311,395</b>	<b>\$2,133,613</b>	<b>\$1,176,597</b>
Per Capita Ending Fund Balance:	<b>\$1,873</b>	<b>\$154</b>	<b>\$68</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$1,532</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$54,592</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$481,228</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$1,311,395</b>	<b>\$1,973,359</b>	<b>\$971,374</b>



## FISCAL YEAR 2007

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$1,311,463	\$320,399
Per Capita Debt:	\$	\$81	\$24
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$492	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$	\$
Revenue Collected During FY 07:	\$	\$3,311	\$
Expenditures During FY 07:	\$	\$1,855	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$1,457	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 07:	\$	\$1,949	\$
Per Capita Ending Retained Earnings:	\$	\$	\$